

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE
REFER TO FILE: WW-2

June 19, 2007

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Supervisors:

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-60 (4-130), LAFCO DESIGNATION 2006-22 ANNEXATION 40-107 (4-172), LAFCO DESIGNATION 2006-08 ANNEXATION 40-112 (4-177), LAFCO DESIGNATION 2006-02 ANNEXATION 40-113 (4-178), LAFCO DESIGNATION 2006-03 ANNEXATION 40-115 (4-180), LAFCO DESIGNATION 2006-05 NEGOTIATED TAX EXCHANGE RESOLUTIONS SUPERVISORIAL DISTRICT 5 3 VOTES

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

Adopt the enclosed Joint Resolutions of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenue resulting from Annexations 40-60 (4-130), Local Agency Formation Commission Designation 2006-22, 40-107 (4-172), Local Agency Formation Commission Designation 2006-08, 40-112 (4-177), Local Agency Formation Commission Designation 2006-02, 40-113 (4-178) Local Agency Formation

The Honorable Board of Supervisors June 19, 2007 Page 2

Commission Designation 2006-03, and 40-115 (4-180), Local Agency Formation Commission Designation 2006-05, to the Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of these actions is to adopt the enclosed Joint Resolutions approving and accepting the negotiated exchange of property tax revenue resulting from Annexations 40-60 (4-130), 40-107 (4-172), 40-112 (4-177), 40-113 (4-178), 40-115 (4-180), a total of approximately 150 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

<u>Implementation of Strategic Plan Goals</u>

These actions meet the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexations will pay all required fees associated with these projects.

The Joint Resolutions will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency, to the Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2007-08.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such

The Honorable Board of Supervisors June 19, 2007 Page 3

reallocation by resolution. Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special district involved in the negotiation fails to adopt a resolution providing for the exchange of property tax revenue, the Board of Supervisors of the County in the area subject to the jurisdictional change must determine the exchange of property tax revenue for that special district.

Adoption of the tax transfer Joint Resolutions by your Board will allow the Local Agency Formation Commission to schedule the required public hearings to consider testimony on the proposed annexations. The Local Agency Formation Commission will subsequently take action to approve, approve with changes, or disapprove the proposals. The tax transfer Joint Resolutions have also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of these recommendations, please return one adopted copy of this letter and one signed original of each of the Joint Resolutions to Public Works, Waterworks Division, for submittal to the Local Agency Formation Commission, and forward one adopted copy of the letter and Joint Resolutions to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:ss BDL2273

Enc.

cc: Chief Administrative Office County Assessor

County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted of by the Board of Supervisors of the County of L Los Angeles County Waterworks District No. 40	os Angeles as the governing body of t	
	SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles	
	By Deputy	

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

By Manuty

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 ANTELOPE VALLEY

Account No. TRA:

047.04 10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.00000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.004692443
Total	1.000000000	100.0000%		0.006732341	-0.004692443	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 10218

TRA: Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.004786426
 Total	1.000000000	100.0000%		0.006867180	-0.004786426	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

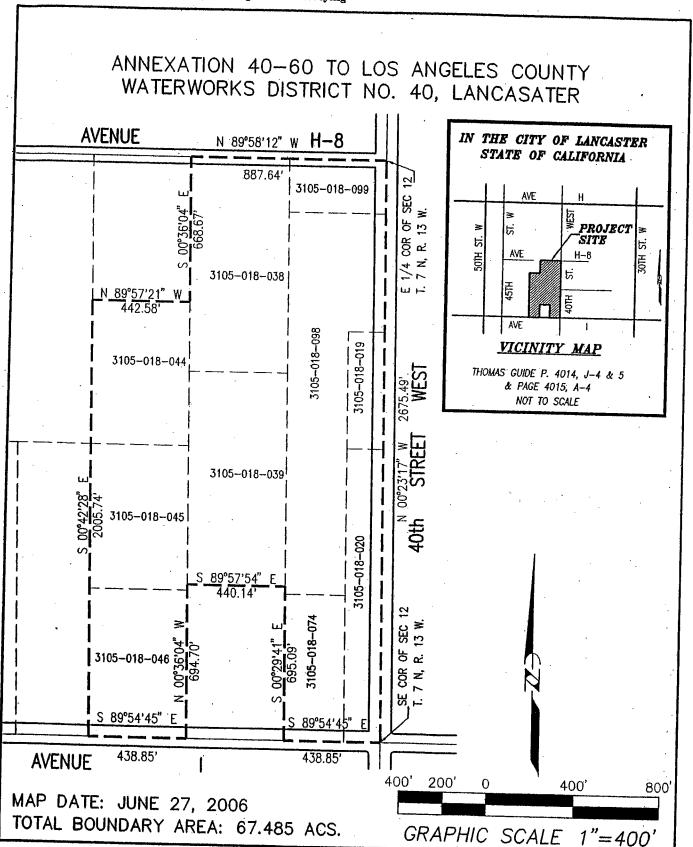
⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

5

SAWAYA ENGINEERING CONSULTANTS, INC

Land Planning, Civil Engineering, Land Surveying



285 East Imperial Hwy. Suite 207, Fullerton, California 92835 Tel (714) · 441 · 1828 Fax (714) · 441 · 1880

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED the following vote:	nis_7th_ day of <u>February</u> , 2007, by
AYES: 2	
NOES:	
ABSENT:	
ABSTAIN:	
	Chairperson, Board of Directors Lancaster Cemetery District

ATTEST:

Baway Little Secretary

Page 3 of 3

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 10218

July 1, 2007

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208		0.006732341		0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000		0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312			0.000011710		0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725			0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FDLANCASTER	0.010843803			0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426			0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361			0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076				Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.004692443
Total	1.000000000	100.0000%		0.006732341	-0.004692443	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

(3)

(4) = (2) * (3)

(5)

(6) = (1) + (5)

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75

TRA:

10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND

Resed on their 2005-06 Tax Sharing Ratio

Based on their 2005-06 Tax Sharing Ratios		
	(1)	(2) = (1) / Total
	A 1	

Accnt No.	. Taxing Agency	Current	Percent	Proposed		Allocation	New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.378149485			0.002596821	-0.002632043	0.375517442
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208			0.000000963	0.000000000	0.000140208
3.01	L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.0002 44570	0.035369789
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872			0.001217687	-0.001217687	0.176102184
7.31	LACFIRE-FFW	0.004988949	*****		0.000034260	0.000000000	0.004988949
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	****		0.000032224	-0.000032224	0.004660219
53.30	LANCASTER CEMETERY DISTRICT	0.001950542			0.000013395	-0.000013395	0.001937148
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	*		0.000016860	-0.000016860	0.002438349
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	-,		0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD #1	0.067133218			0.000461016	-0.000461016	0.066672202
	ANTELOPE VYEAST KERN WATER AGY	0.023401606			0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000			0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000			0.000000000	Exempt	0.000000000
	COUNTY SCHOOL SERVICES	0.001739312			0.000011944	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924			0.000023705	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725			0.000503246	Exempt	0.073282725
529.06	CO.SCH.SERV.FD LANCASTER	0.010843803			0.000074466	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426			0.000007220	Exempt	0.001051426
	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361			0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076			0.000003029	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067			0.000403873	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.00000000	0.004786426
	Total	1.000000000	100.0000%		0.006867180	-0.004786426	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

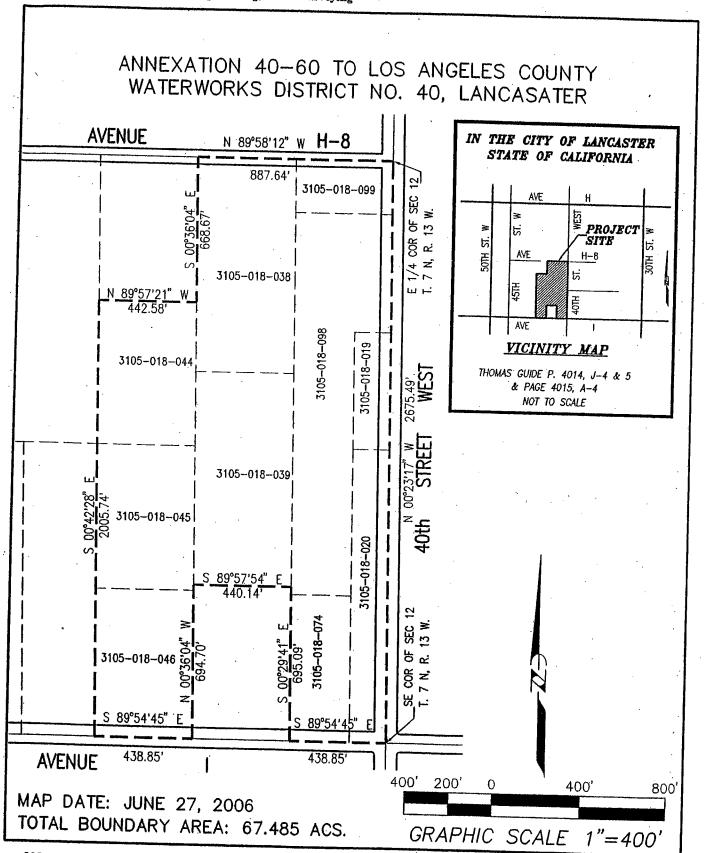
⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

5

SAWAYA ENGINEERING CONSULTANTS, INC

Land Planning, Civil Engineering, Land Surveying



285 East Imperial Hwy. Suite 207, Fullerton, California 92835 Tel (714) · 441 · 1828 Fax (714) · 441 · 1880

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, A	APPROVED, AND ADOPTED this 275 ng vote:	day of February, 2007, by
AYES:	4	
NOES:	· B	
ABSENT:	1	
ABSTAIN:	B	
		Du Pu
	Cr	nairperson, Board of Trustees Antelope Valley Mosquito
		& Vector Control

ATTEST:

Ballaca Little Secretary

Page 3 of 3

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 ANTELOPE VALLEY

Annexation To: Account No.

047.04

TRA:

10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL, FIRE PRODIST, OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FDANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.004692443
Total	1.000000000	100.0000%		0.006732341	-0.004692443	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 10218

TRA: Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share		Allocation	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.0002 44570	0.035369789
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.177319872			0.001217687	-0.001217687	0.176102184
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.00000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt.	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FDLANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.004786426
Total	1.000000000	100.0000%		0.006867180	-0.004786426	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

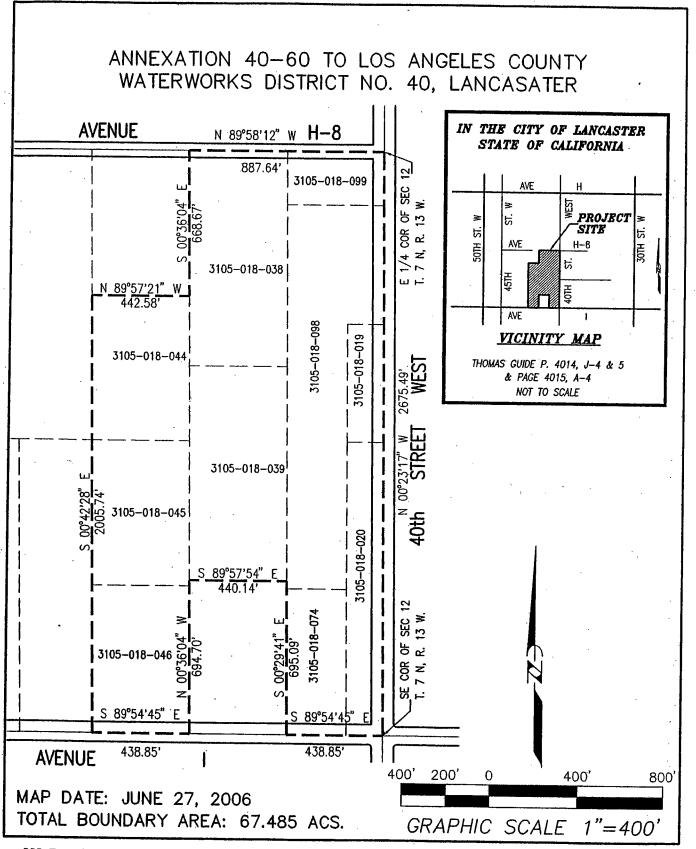
⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

SAWAYA ENGINEERING CONSULTANTS. INC

Land Planning, Civil Engineering, Land Surveying



285 East Imperial Hwy. Suite 207, Fullerton, California 92835 Tel (714) 441 1828 Fax (714) 441 1880

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of FeB , 2007, by the following vote:
AYES: Kathken Burr, Richard Compbell, Runs Michael
NOES:
ABSENT: JAMES DODSON, STEVE ROORIQUES
ABSTAIN: —
Chairperson, Board of Directors Antelope Valley Resource Conservation District

ATTEST:

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 ANTELOPE VALLEY

Account No.

047.04

TRA:

10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Tota Percent	l (3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.00673234	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	4.4.,0	0.006732341			0.000140208
3.01 LA COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869		0.177319872
7.31. LACFIRE-FFW	0.004988949		0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221		0.006732341		-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000		0.006732341		Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924			0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725			0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803			0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361			0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067		0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTEL OPE VALLEY	0.000000000	0.0000%	0.006732341	0,000000000	0.000000000	0.004692443
Total	1.000000000	100.0000%		0.006732341	-0.004692443	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75

TRA:

10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND

0.006867180

Based on their 2005-06 Tax Sharing Ratios

	. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01	L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30	CONSOL. FIRE PRO DIST OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31	LACFIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30	LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.0000168 60	0.002438349
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06	CO.SCH.SERV.FD LANCASTER	0.010843803			0.000074466	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.004786426
	Total	1.000000000	100.0000%		0.006867180	-0.004786426	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

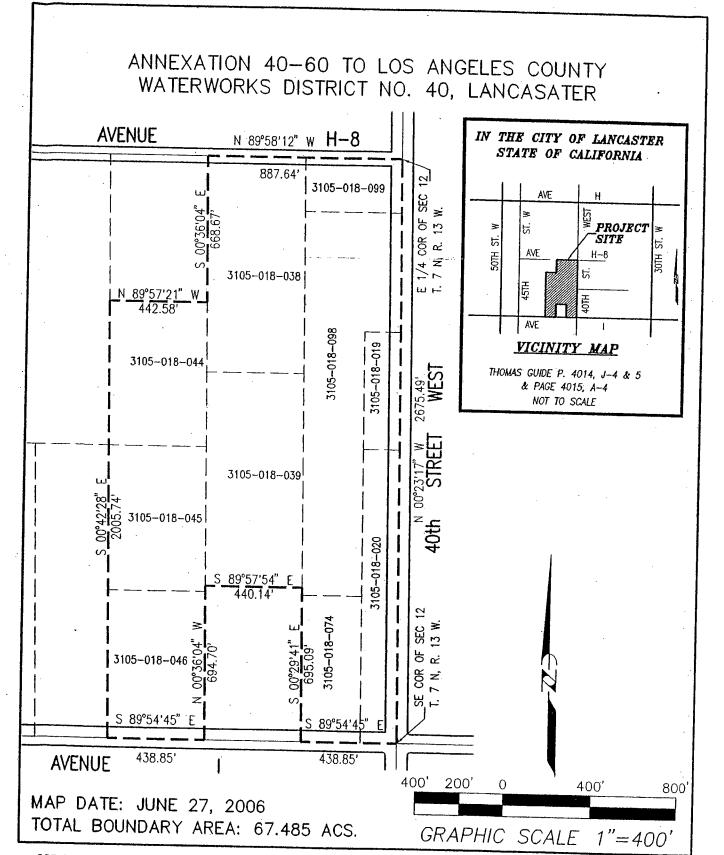
⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

SAWAYA ENGINEERING CONSULTANTS, INC

Land Planning, Civil Engineering, Land Surveying



285 East Imperial Hwy. Suite 207, Fullerton, California 92835 Tel (714) · 441 · 1828 Fax (714) · 441 · 1880

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, and ADOPTED this 27th day of February, 2007, by the following vote:

AYES:

Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES:

None

ABSTAIN:

None

ABSENT:

None

Henry W. Hearns, Mayor

Lancaster, CA

ATTEST:

Geri K. Bryan, CMC

City Clerk Lancaster, CA

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 ANTELOPE VALLEY

Account No. TRA:

047.04 10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
	L A C FIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
	LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
	CITY-LANCASTER TD#1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
	ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.004692443
	Total	1.000000000	100.0000%		0.006732341	-0.004692443	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1,000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 10218 July 1, 2007

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01	L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.000244570	0.035369789
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31	LACFIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30	LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.004786426
	Total	1.000000000	100.0000%		0.006867180	-0.004786426	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.(6) Final share distributions to be reflected in tax transfer resolution.

SAWAYA ENGINEERING CONSULTANTS, INC Land Planning, Civil Engineering, Land Surveying

ANNEXATION 40-60 TO LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, LANCASATER **AVENUE** IN THE CITY OF LANCASTER N 89°58'12" W H-8 STATE OF CALIFORNIA 887.64 3105-018-099 COR OF , R. 13 M PROJECT S. SITE Ŋ. AVE H-8 3105-018-038 نے ب N_89°57'21' 442.58 3105-018-098 3105-018-019 VICINITY MAP 3105-018-044 THOMAS GUIDE P. 4014, J-4 & 5 & PAGE 4015, A-4 NOT TO SCALE 3105-018-039 ച്ച് 3105-018-045 105-018-020 440.14 유 3105-018-046 S 89°54'45' 438.85 438.85 **AVENUE** 400' 200' 0 400' 800 MAP DATE: JUNE 27, 2006 TOTAL BOUNDARY AREA: 67.485 ACS. GRAPHIC SCALE

285 East Imperial Hwy. Suite 207, Fullerton, California 92835 Tel (714).441.1828 Fax (714).441.1880

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-60 (4-130), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-22, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-60 (4-130) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-60 (4-130) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-60 (4-130).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, API the following v	PROVED, AND ADOPTED theore:	is 13 th	_ day of __	February,	2007 by
AYES:	5				
NOES:	0				
ABSENT:	۵				
ABSTAIN:	0				
		Chaire Antelope V	erson, Be alley-East	pard of Directi Kern Water	ors Agency

Page 3 of 3

Annexation To:

Waterworks District # 40 ANTELOPE VALLEY

Account No.

TRA:

047.04 10218

Effective Date:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.380747337	38.0747%	0.006732341	0.002563321	-0.002597852	0.378149485
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035855752	3.5856%	0.006732341	0.000241393	-0.000241393	0.035614359
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178521741	17.8522%	0.006732341	0.001201869	-0.001201869	0.177319872
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006732341	0.000033587	0.000000000	0.004988949
53.30 LANCASTER CEMETERY DISTRICT	0.001963763	0.1964%	0.006732341	0.000013221	-0.000013221	0.001950542
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002471851	0.2472%	0.006732341	0.000016641	-0.000016641	0.002455210
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067			0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.004692443
Total	1.000000000	100.0000%		0.006732341	-0.004692443	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Effective Date:

Waterworks District # 40 - ACO FUND

Account No.

51.75 10218

TRA:

July 1, 2007

Annexation Number:

40-60(4-130) LAFCO 2006-22

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent		(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.378149485	37.8149%	0.006867180	0.002596821	-0.002632043	0.375517442
1,20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.035614359	3.5614%	0.006867180	0.000244570	-0.0002 44570	0.035369789
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.177319872	17.7320%	0.006867180	0.001217687	-0.001217687	0.176102184
7.31 LACFIRE-FFW	0.004988949	0.4989%	0.006867180	0.000034260	0.000000000	0.004988949
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.004692443	0.4692%	0.006867180	0.000032224	-0.000032224	0.004660219
53.30 LANCASTER CEMETERY DISTRICT	0.001950542	0.1951%	0.006867180	0.000013395	-0.000013395	0.001937148
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002455210	0.2455%	0.006867180	0.000016860	-0.000016860	0.002438349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.00000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.004786426
Total	1.000000000	100.0000%		0.006867180	-0.004786426	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

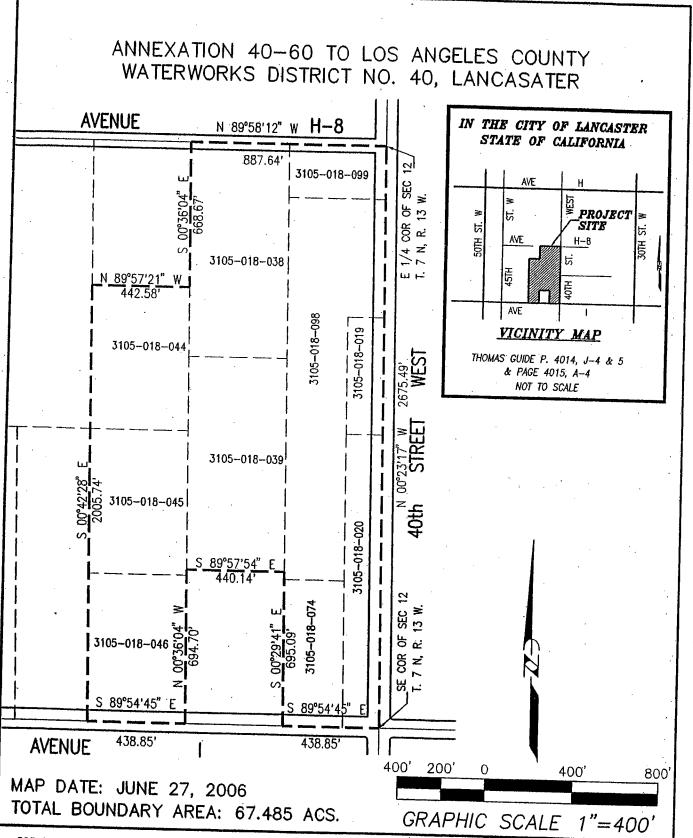
⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

5

SAWAYA ENGINEERING CONSULTANTS, INC

Land Planning, Civil Engineering, Land Surveying



285 East Imperial Hwy. Suite 207, Fullerton, California 92835 Tel (714).441.1828 Fax (714).441.1880

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted by the Board of Supervisors of the County of Los Angeles County Waterworks District No. 4	os Angeles as the governing body	2007 of the
	SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles	
	By	

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

Annexation To: Account No.

Account No

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

(2) - (4) / Tatal

047.04 2513

July 1, 2007

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios 0.006732341

(4)

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No. TRA:

51.75 2513

Effective Date:

July 1, 2007

Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	Proposed	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015			0.000205054		0.029654961
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.159916093			0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187			0.000011792		0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282			0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132			0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606			0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524		0.006867180		Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

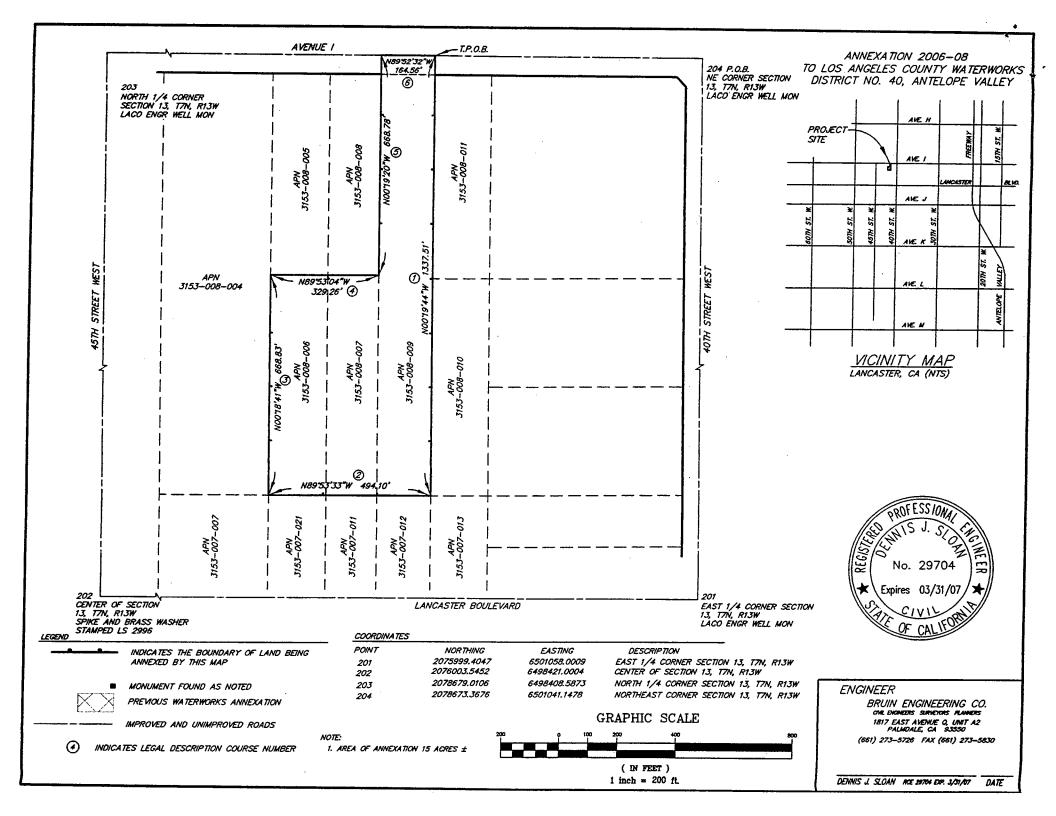
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, Athe following	APPROVED, AND ADOPTED g vote:	this 21st day of Filtruary, 2007, by
AYES:	2	· ·
NOES:	0	
ABSENT:	0	
ABSTAIN:		Chairperson, Board of Directors Lancaster Cemetery District

ATTEST:

Barliag Little
Secretary

Page 3 of 3

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP 6	0.066107188		0.006732341		-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FDLANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 2513

TRA:

July 1, 2007

Effective Date:
Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	Proposed	(4) = (2) * (3) Alloc of Dist Share	Allocation	
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

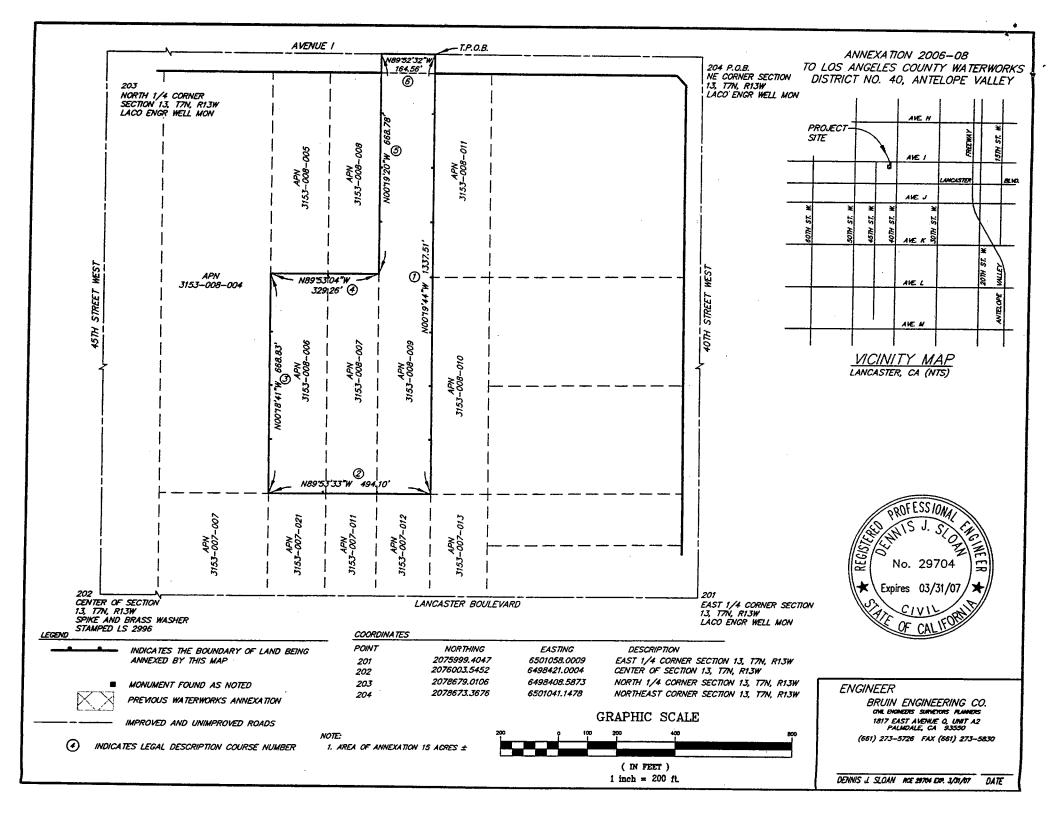
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27^{th} day of February, 2007, by the following vote:

AYES: 4

NOES: &

ABSENT: /

ABSTAIN:

Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:

Page 3 of 3

Annexation To: Account No.

Waterworks District # 40 ANTELOPE VALLEY 047.04

Accour

2513

Effective Date:

July 1, 2007

Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208		0.006732341		0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 LACFIRE-FFW	0.005381940			0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826			0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No. TRA:

51.75 2513

Effective Date:

July 1, 2007

Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	Proposed	(4) = (2) * (3) Alloc of Dist Share	Allocation	
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015			0.000205054	-0.000205054	0.029654961
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

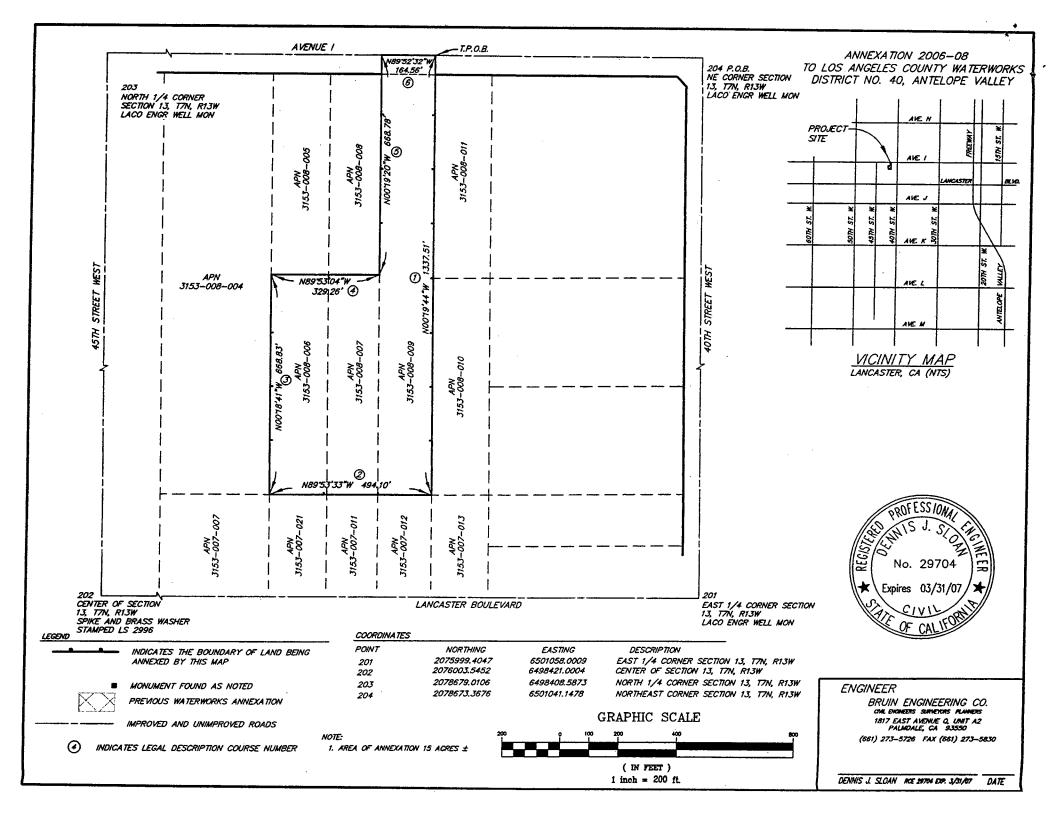
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of FeB , 2007, by the following vote:
AYES: Kanyleen Burr, Richaro Compbell, Runy Michael NOES: -
ABSENT: JAMES DODSON, STEVE RODRIQUES
ABSTAIN: —
Chairperson, Board of Directors Antelope Valley Resource Conservation District

ATTEST:

Page 3 of 3

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

2513

July 1, 2007

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	Allocation	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341			0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907		0.159916093
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006732341		0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 2513

TRA:

July 1, 2007

Effective Date: Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

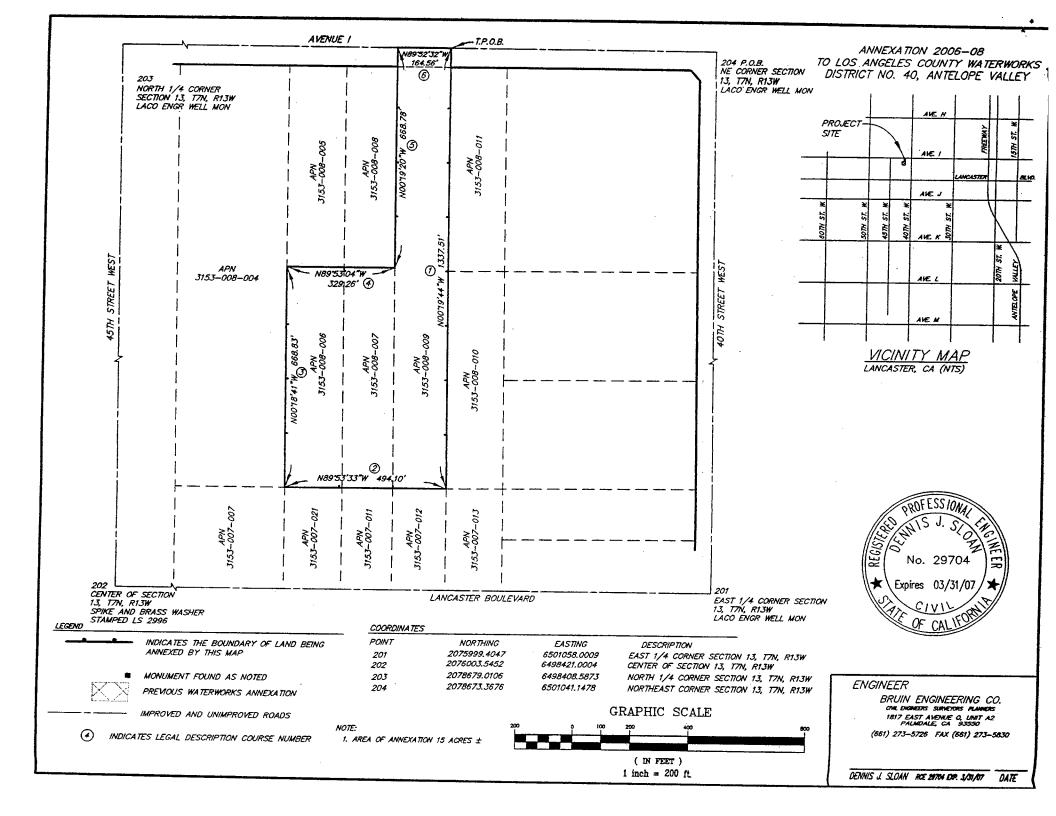
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 13th day of March, 2007, by the following vote:

AYES:

Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES:

None

ABSENT:

None

ABSTAIN:

None

Henry W. Hearns, Mayor

Lancaster, CA

ATTEST:

Geri K. Bryan, CMC
City Class

City Clerk

Lancaster, CA

Annexation To:

Waterworks District # 40 ANTELOPE VALLEY

Account No.

047.04 2513

TRA: Effective Date:

July 1, 2007

Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	.0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No. TRA:

51.75 2513

Effective Date:

July 1, 2007

Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%	**	0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

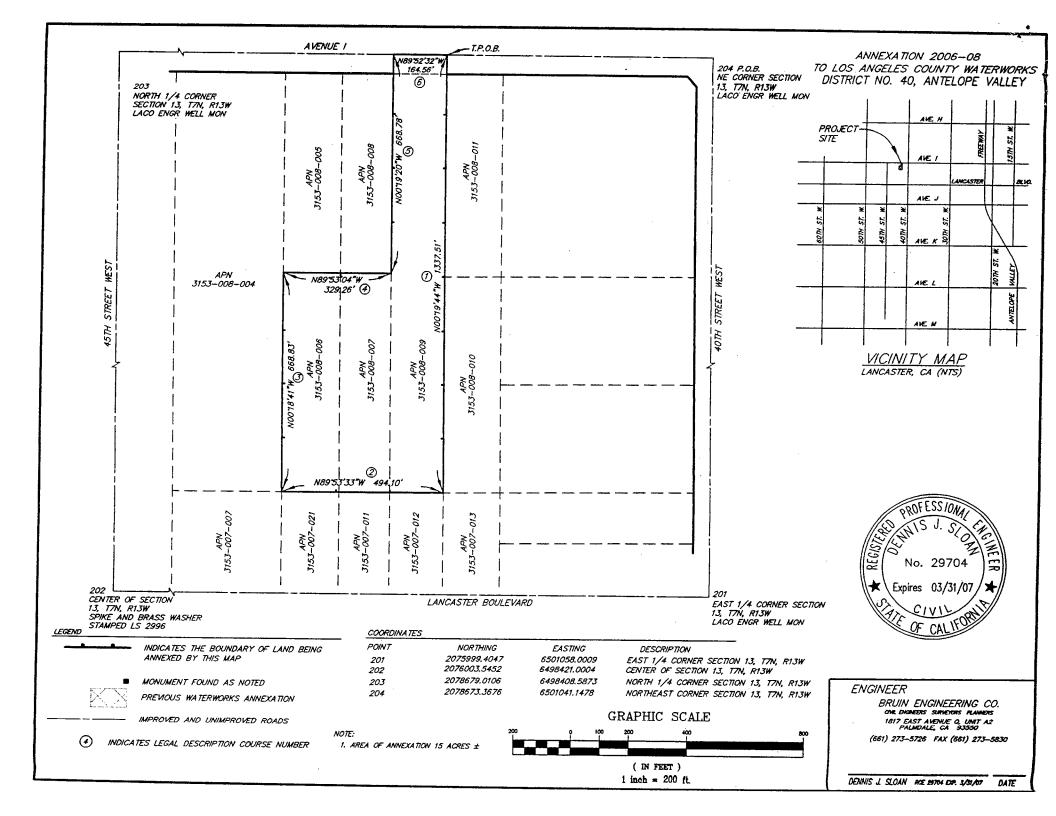
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-107 (4-172), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-08, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-107 (4-172) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-107 (4-172) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-107 (4-172).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, AF the following	PPROVED, AND a vote:	ADOPTED :	this 27th	day of <u>Febr</u>	<i>UASY</i> , 200	7, by
AYES:	7					
NOES:	0					
ABSENT:	0					
ABSTAIN:	0					
			Chairb Antelope Va	erson, Board alley-East Ker	of Directors of Water Age	ncy
ATTEST:						
	1 m					

Annexation To:

Account No.

Effective Date:

TRA:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208			0.000000944	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.030062405			0.000202390	-0.000202390	0.029860015
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000			0.001083907	-0.001083907	0.159916093
7.31 LACFIRE-FFW	0.005381940		0.006732341		0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.003301340
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516			0.000014626	-0.000011688	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106			0.000007824	-0.000007824	0.002157030
186.01 CITY-LANCASTER TD #1 RP 6	0.066107188		0.006732341		-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221		0.006732341		-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524			0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157			0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312		0.006732341	0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725		0.006732341	0.000493364	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361				Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%		0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No. TRA:

51.75 2513

Effective Date:

July 1, 2007

Annexation Number:

40-107(4-172) LAFCO 2006-08

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

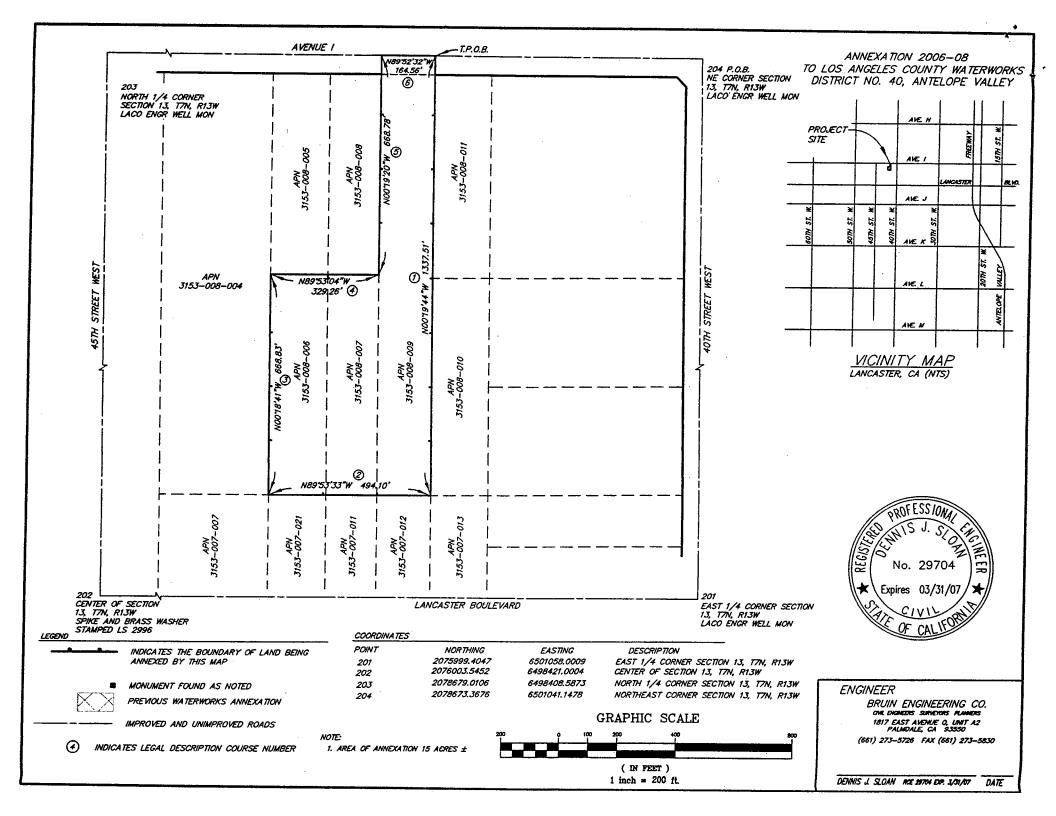
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted by the Board of Supervisors of the County of Los Angeles County Waterworks District No. 4	Los Angeles as the governing body of the
	SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

Deputy

Annexation To: Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	(1) Current Tax Share	(2) = (1) 7 Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
	L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
	LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
	LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
	ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
	CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
	ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
	EDUCATIONAL AUG FD IMPOUND	0.000000000	,	0.006732341		Exempt	0.000000000
	COUNTY SCHOOL SERVICES	0.001443392	0,1443%	0.006732341	0.000009717	Exempt	0.001443392
	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
	EASTSIDE UNION SCHOOL DISTRICT	0.056622882		0.006732341	0.000381205	Exempt	0.056622882
	CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
	ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
	Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

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⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA:

July 1, 2007

Effective Date: Annexation Number:

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019419392			0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676		0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861			0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75 Waterworks Dist # 40 ACO FUND	0.00000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

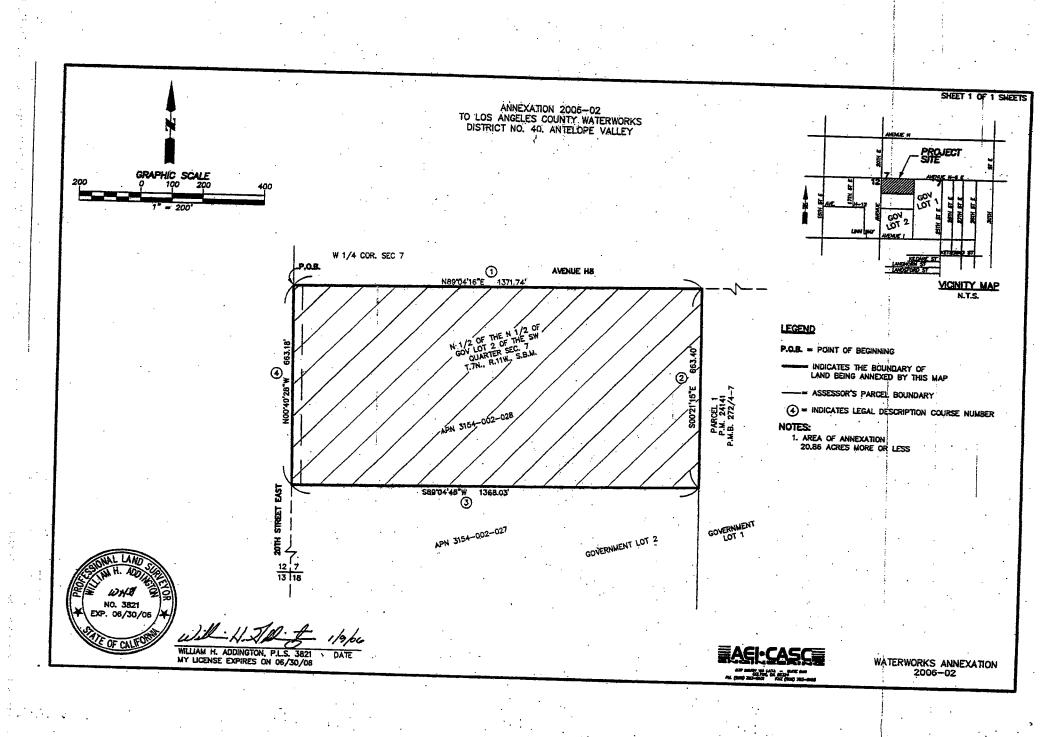
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

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⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED the following vote:	nis_7th_ day of February, 2007, by
AYES: 2	
NOES: 0	
ABSENT: D	
ABSTAIN: O	Chairperson Board of Directors Lancaster Cemetery District

ATTEST:

Page 3 of 3

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245		0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
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717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

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⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

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Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA:

July 1, 2007

Effective Date: Annexation Number:

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND

0.006867180

Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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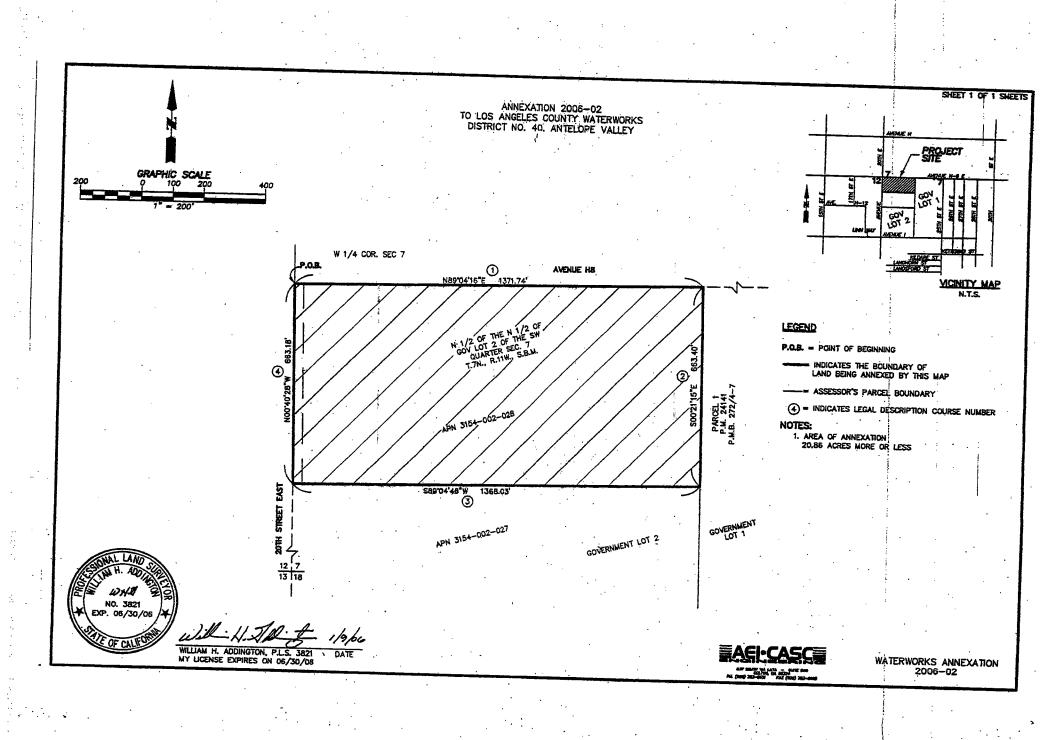
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- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, A	APPROVED, AND ADOPTED th g vote:	is 17th	day of February, 2007, by
AYES:	4		
NOES:	B	•	
ABSENT:	1		
ABSTAIN:	No.		
		RO	1.
	•		rson, Board of Trustees ope Valley Mosquito
			Vector Control

ATTEST:

Page 3 of 3

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783		0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314		0.029553704
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972		0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR		0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.00000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNIO	N 0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284			0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.00000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA:

July 1, 2007

Effective Date:
Annexation Number:

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376			0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704			0.000202951	-0.000 2029 51	0.029350753
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALL	.E 0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.00000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75 Waterworks Dist # 40 ACO FUND	0.00000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
Total	1.00000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

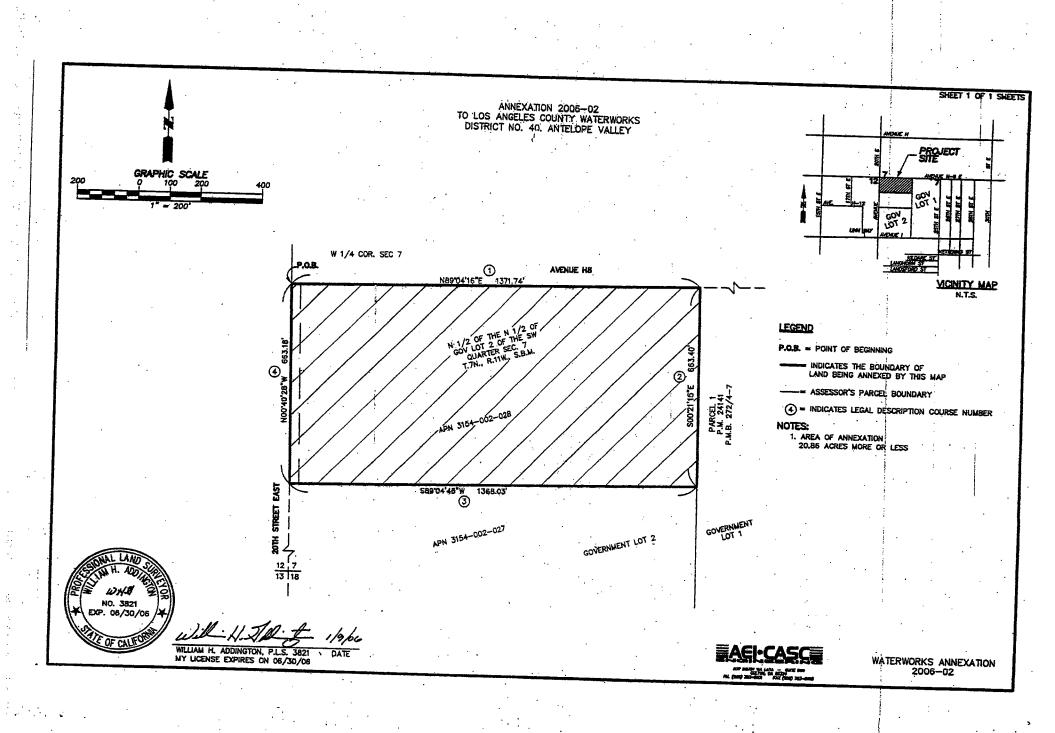
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this day of March, 2007, by the following vote:
AYES: KATHEEN BUTT, Richard Campbelly Somes Dooson, NOES: KATHEEN BUTT, RICHARD, STEVE RODRIQUES
NOES: RUTHY ITTICITALLY STEWE RESERVED
ABSENT:
ABSTAIN:
Chairperson, Board of Directors Antelope Valley Resource Conservation District

Annexation To: Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
	L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
	CONSOL. FIRE PRO DIST OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
	LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
	LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
	ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
	CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
	ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000		0.000000000
	COUNTY SCHOOL SERVICES	0.001443392			0.000009717	Exempt	0.001443392
400.21	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
	EASTSIDE UNION SCHOOL DISTRICT	0.056622882			0.000381205	Exempt	0.056622882
	CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676			0.000005788	Exempt	0.000859676
	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
	ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861			0.000328564	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
	Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA:

July 1, 2007

Effective Date:
Annexation Number:

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLI	E 0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
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400.00 EDUCATIONAL REV AUGMENTATION FD	0.00000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.00000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
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051.75 Waterworks Dist # 40 ACO FUND	0.00000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

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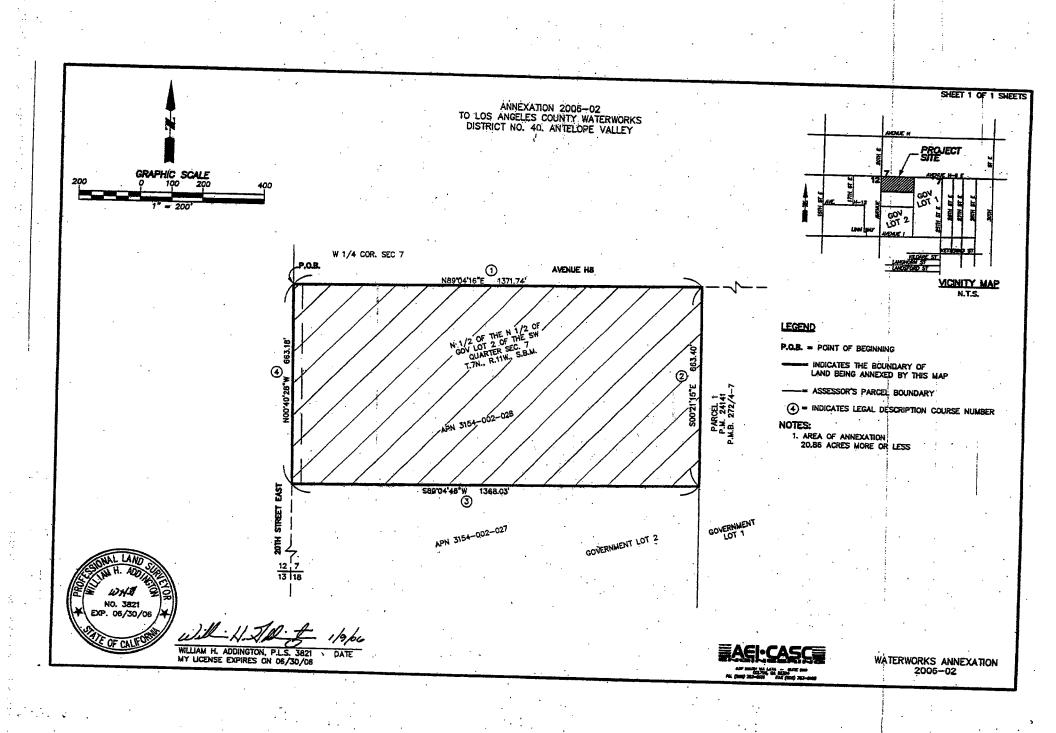
⁽²⁾ Must total 100%.

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⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
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PASSED, APPROVED, and ADOPTED this 27th day of February, 2007, by the following vote:

AYES:

Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES:

None

ABSTAIN:

None

ABSENT:

None

Henry W. Hearns, Mayor

Lancaster, CA

ATTEST:

Ger K. Bryan, CMC

City Clerk

Lancaster, CA

Annexation To:
Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	l (3) Proposed Dist Share	(4) ≈ (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL 1.20 L.A. COUNTY ACCUM CAP OUTLAY 3.01 L.A COUNTY LIBRARY 7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO. 7.31 L.A.C.FIRE-FFW 53.30 LANCASTER CEMETERY DISTRICT 61.05 ANTELOPE VLY MOSQ & VECTOR CONTR 68.05 ANTELOPE VY RESOURCE CONSER DIST 186.01 CITY-LANCASTER TD #1 RP 6 300.10 ANTELOPE VYEAST KERN WATER AGY 400.00 EDUCATIONAL REV AUGMENTATION FD 400.01 EDUCATIONAL AUG FD IMPOUND 400.15 COUNTY SCHOOL SERVICES 400.21 CHILDREN'S INSTIL TUITION FUND 464.01 EASTSIDE UNION SCHOOL DISTRICT 464.06 CO.SCH.SERV.FD EASTSIDE UNION 464.07 DEV CTR HDCPD MINOR EASTSIDE UNION 717.02 ANTELOPE VALLEY UNION HIGH SCH. 717.06 CO.SCH.SERV.FD ANTELOPE VALLEY 717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.443881473 0.000116376 0.029754018 0.178941514 0.006437457 0.001629676 0.002051158 0.000964436 0.067588245 0.019551016 0.000000000 0.001443392 0.002864569 0.056622882 0.010847046 0.000859676 0.099616284 0.000366045 0.048803861	0.0116% 2.9754% 17.8942% 0.6437% 0.1630% 0.2051% 0.0964% 6.7588% 1.9551% 0.0000% 0.1443% 0.2865% 5.6623% 1.0847% 0.0860% 9.9616% 0.0366%	0.006732341 0.006732341 0.006732341 0.006732341 0.006732341 0.006732341 0.006732341 0.006732341	0.000000783 0.000200314 0.001204695 0.000043339 0.000010972 0.000013809 0.0000455027 0.000131624 0.000000000 0.000009717 0.000019285 0.000381205 0.000073026 0.000005788	0.000000000 -0.000200314 -0.001204695 0.000000000 -0.000010972 -0.000013809 -0.00006493 -0.000455027 -0.000131624 Exempt Exempt	0.440848989 0.000116376 0.029553704 0.177736819 0.006437457 0.001618704 0.002037349 0.000957943 0.067133218 0.019419392 0.00000000 0.001443392 0.002864569 0.056622882 0.010847046 0.000859676 0.099616284 0.000366045 0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL. 047.04 Waterworks Dist # 40 ANTELOPE VALLEY Total	0.000000000		0.006732341	0.000186222	0.000000000 -0.005055418	0.027660876

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376			0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704			0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819			0.001220551	-0.001220551	0.176516268
7.31 LACFIRE-FFW	0.006437457			0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418			0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704			0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349			0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019419392			0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000			0.00000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569			0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046			0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676			0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75 Waterworks Dist # 40 ACO FUND	0.00000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
Total	1.000000000	100.0000%	·*************************************	0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

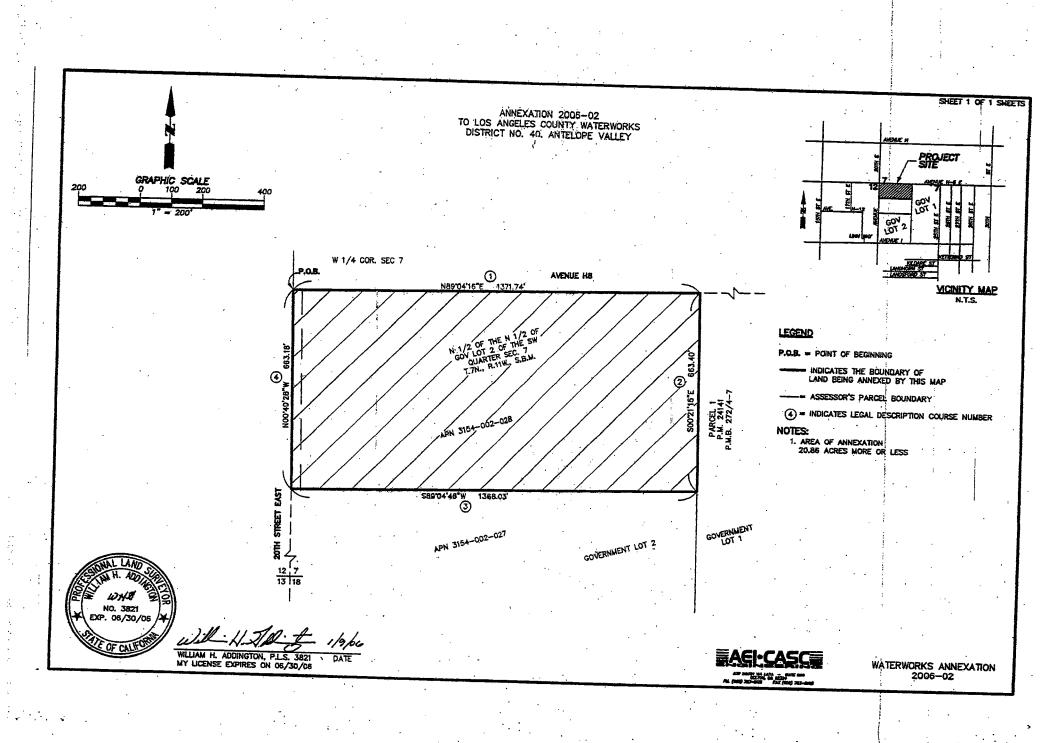
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-112 (4-177), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-02, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-112 (4-177) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-112 (4-177) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-112 (4-177).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, AF	PPROVED, AND ADOPTI vote:	D this 13th day of February, 2007, by
AYES:	5	
NOES:	0	•
ABSENT:	2	
ABSTAIN:	0	
		Chairperson, Board of Directors Antelope Valley-East Kern Water Agency
ATTEST:		
May 7	! Mas	
	ecretary	

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
	L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
	LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
	LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01	CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
	ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
40 0.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
46 4.06	CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.00000000	0.005055418
	Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA:

July 1, 2007

Effective Date:
Annexation Number:

40-112(4-177) LAFCO 2006-02

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01	L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
	LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418		0.006867180	0.000034716	-0.000034716	0.005020702
5 3.30	LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01	CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10	ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06	CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464 .07	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
	Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

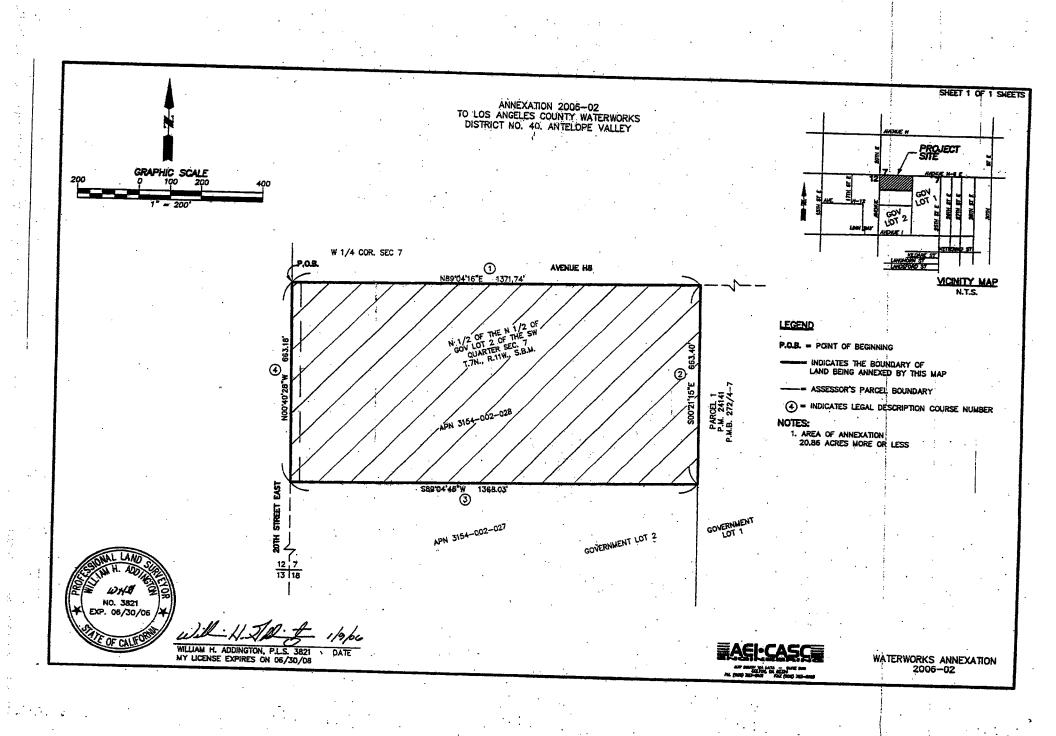
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JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

on the day of, 2007, Los Angeles as the governing body of the 0, Antelope Valley.
SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles
By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

Deputy

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
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61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
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300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.00000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
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464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

TRA:

51.75 5868

Effective Date:

July 1, 2007

Annexation Number:

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376			0.000000799	0.000000000	0.000116376
3.01	L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31	LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30	LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01	CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10	ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.00000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01	EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06	CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.00000000	0.005156671
	Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

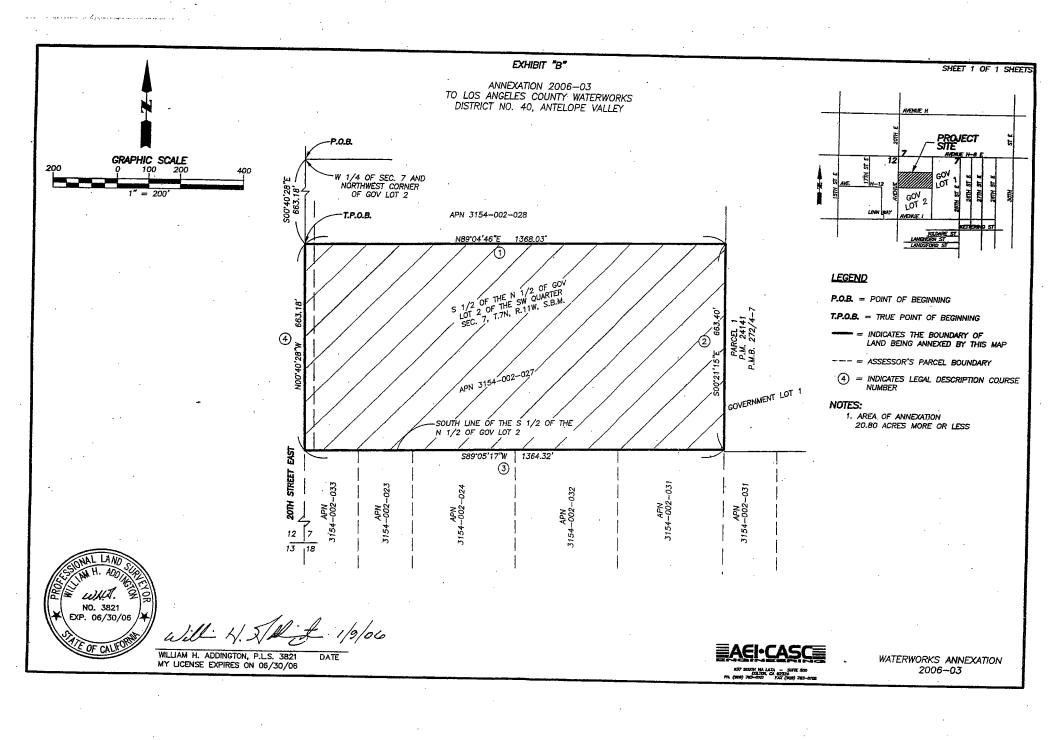
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 1th day of February 2007, by the following vote:
AYES: 2
NOES: Ø
ABSENT: 6
ABSTAIN: Ø
Chairperson, Board of Directors Lancaster Cemetery District

ATTEST:

Page 3 of 3

Annexation To:
Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376		0.006732341		0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457			0.000043339		0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676			0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158			0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD#1 RP 6	0.067588245			0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016			0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000		0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To: Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 5868

July 1, 2007 40-113(4-178) LAFCO 2006-03

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349			0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943			0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218			0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
Total·	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1,000000000.

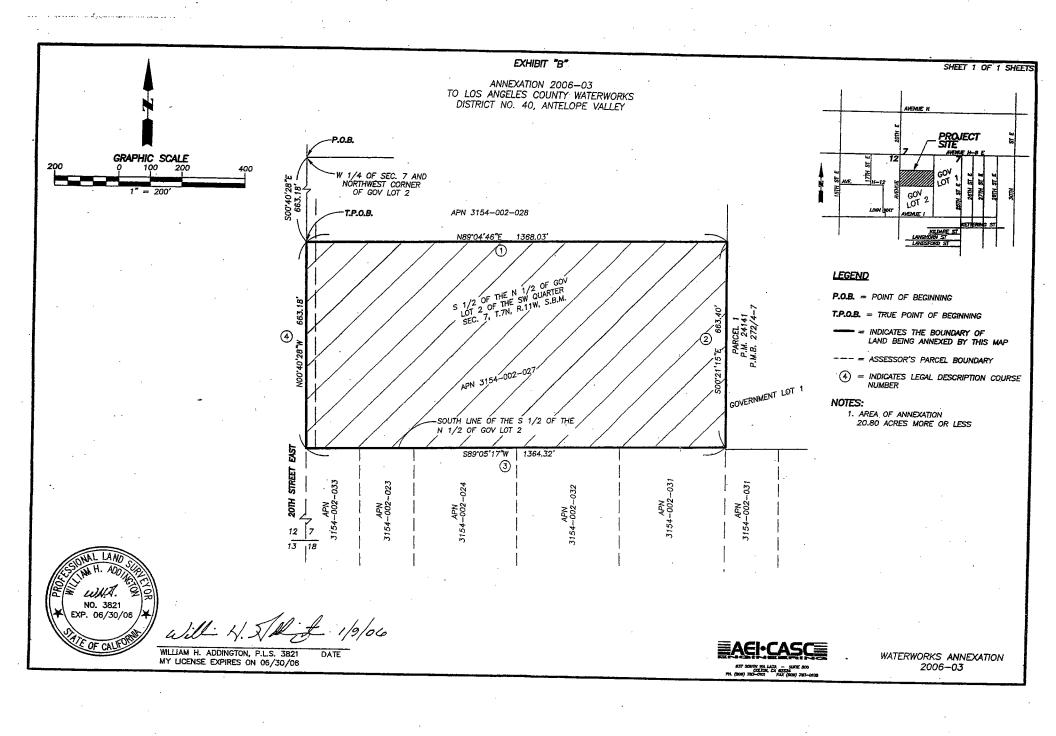
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

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⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, the followi	APPROVED, AND ADOPTED thing vote:	is 27th day of ebruany, 2007, by
AYES:	4	
NOES:	Ø	
ABSENT:	ĺ	
ABSTAIN:	· B	
		RAMIPA
	Array of the second	Chairperson, Board of Trustees Antelope Valley Mosquito & Vector Control

ATTEST:

Bulinia Lille Secretary

Page 3 of 3

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
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3.01 L A COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972		0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68,05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD#1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882			0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046		0.006732341		Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.000000000

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⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

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⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
	L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
	L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
	LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
	LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
	ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
	CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
	ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01		0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
	COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
	CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
	EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
	CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
	DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
	ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
	ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
	Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

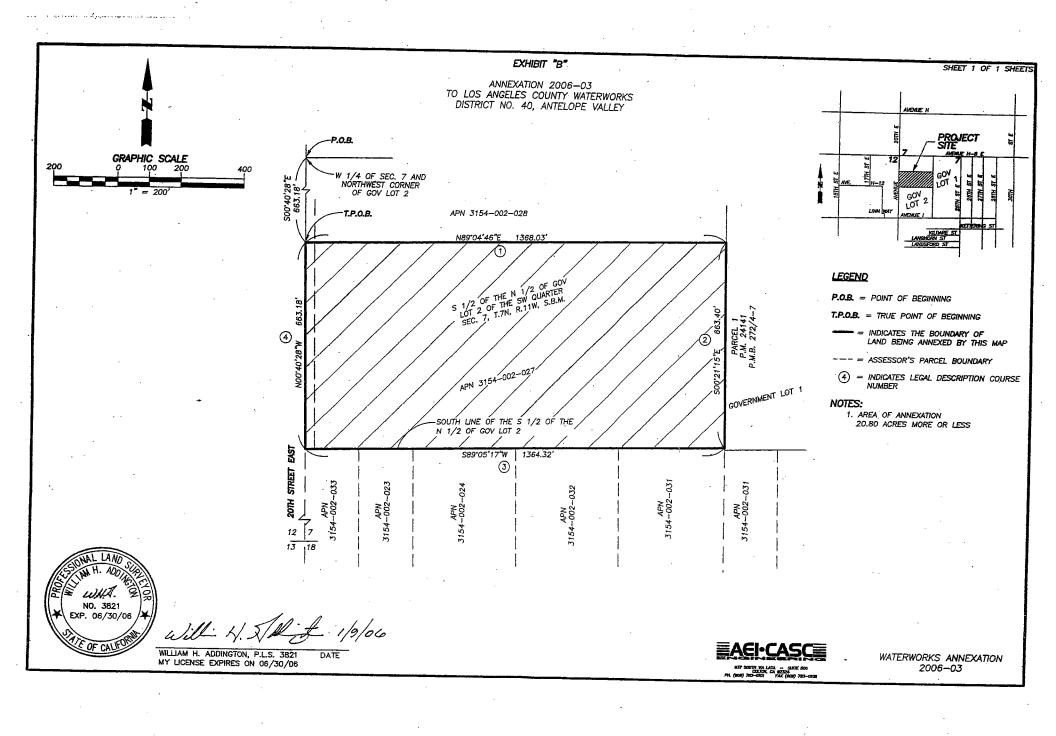
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this_the following vote:	28 day of <u>FeB</u> , 2007, by
AYES: Richard Campbell, Ri NOES: -	IN Michael, Rathleen Bur
ABSENT: James DODSON, St	eve Rookiques
ABSTAIN:	,
<u>9</u>	Chairperson, Board of Directors Antelope Valley Resource Conservation District

ATTEST:

Page 3 of 3

TOTAL TOTAL STATE OF THE STATE

Annexation To: Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Tota Percent	l (3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006732341	0.000000783	0.000000000	0.000116376
3.01 LA COUNTY LIBRARY	0.029754018	2.9754%	0.006732341	0.000200314	-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341	0.001204695	-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006732341	0.000043339	0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676	0.1630%	0.006732341	0.000010972	-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341	0.000013809	-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD#1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006732341	0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.000000000	100.0000%		0.006732341	-0.005055418	1.00000000

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Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

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717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861		0.006867180		Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
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Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

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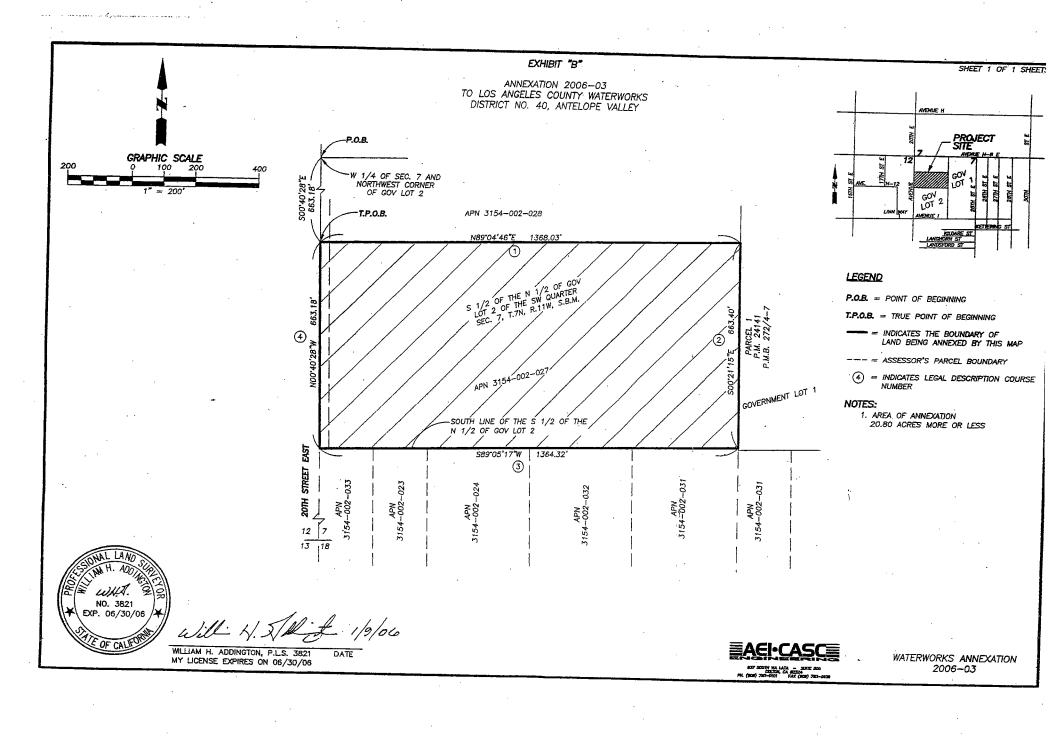
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JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
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WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley, County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
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PASSED, APPROVED, and ADOPTED this 27th day of February, 2007, by the following vote:

AYES:

Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES:

' None

ABSTAIN:

None

ABSENT:

None

Henry W. Hearns, Mayor

Lancaster, CA

ATTEST:

Geri K. Bryan, CMC

City Clerk Lancaster, CA

Annexation To:
Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

 $(2) = (4) / T_{a+a}$

047.04 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

(4)

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Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA: Effective Date:

July 1, 2007

Annexation Number:

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7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.00000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1,000000000.

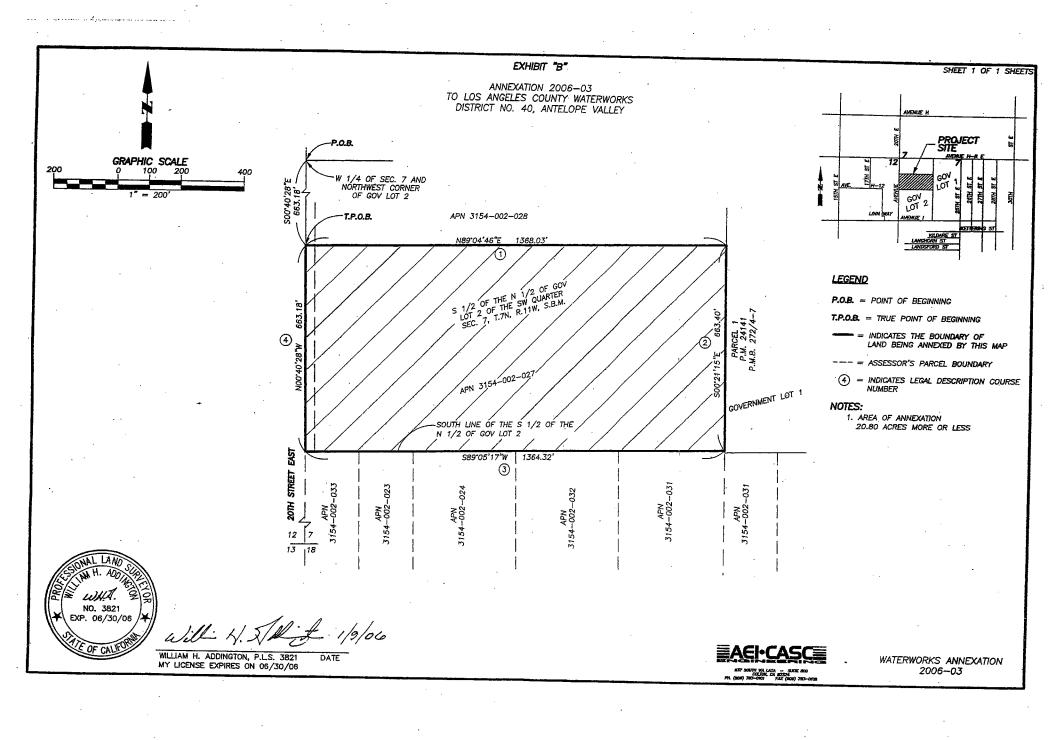
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-113 (4-178), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-03, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-113 (4-178) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-113 (4-178) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-113 (4-178).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, A	SPPROVED, AND ADOPTED to g vote:	nis 13th day of Februsy, 2007, by
AYES:	5	
NOES:	0	
ABSENT:	2	
ABSTAIN:	0	
		Chairperson, Board of Directors Antelope Valley-East Kern Water Agency

ATTEST:

Page 3 of 3

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

Effective Date:

Annexation Number:

TRA:

Waterworks District # 40 ANTELOPE VALLEY

047.04 5868

July 1, 2007

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.443881473	44.3881%	0.006732341	0.002988361	-0.003032484	0.440848989
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376		0.006732341		0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029754018		0.006732341		-0.000200314	0.029553704
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.178941514	17.8942%	0.006732341		-0.001204695	0.177736819
7.31 LACFIRE-FFW	0.006437457		0.006732341		0.000000000	0.006437457
53.30 LANCASTER CEMETERY DISTRICT	0.001629676		0.006732341		-0.000010972	0.001618704
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002051158	0.2051%	0.006732341		-0.000013809	0.002037349
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000964436	0.0964%	0.006732341	0.000006493	-0.000006493	0.000957943
186.01 CITY-LANCASTER TD#1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019551016	1.9551%	0.006732341	0.000131624	-0.000131624	0.019419392
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000		0.006732341		Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006732341	0.000009717	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569		0.006732341	0.000019285	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882		0.006732341	0.000381205	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006732341	0.000073026	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676		0.006732341	0.000005788	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006732341	0.000670651	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006732341	0.000002464	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861			0.000328564	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006732341	0.000186222	Exempt	0.027660876
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005055418
Total	1.00000000	100.0000%		0.006732341	-0.005055418	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 5868

TRA: Effective Date:

July 1, 2007

Annexation Number:

40-113(4-178) LAFCO 2006-03

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.440848989	44.0849%	0.006867180	0.003027389	-0.003072396	0.437776593
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000116376	0.0116%	0.006867180	0.000000799	0.000000000	0.000116376
3.01 L A COUNTY LIBRARY	0.029553704	2.9554%	0.006867180	0.000202951	-0.000202951	0.029350753
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.177736819	17.7737%	0.006867180	0.001220551	-0.001220551	0.176516268
7.31 LACFIRE-FFW	0.006437457	0.6437%	0.006867180	0.000044207	0.000000000	0.006437457
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005055418	0.5055%	0.006867180	0.000034716	-0.000034716	0.005020702
53.30 LANCASTER CEMETERY DISTRICT	0.001618704	0.1619%	0.006867180	0.000011116	-0.000011116	0.001607589
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002037349	0.2037%	0.006867180	0.000013991	-0.000013991	0.002023358
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000957943	0.0958%	0.006867180	0.000006578	-0.000006578	0.000951365
186.01 CITY-LANCASTER TD#1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VYEAST KERN WATER AGY	0.019419392	1.9419%	0.006867180	0.000133356	-0.000133356	0.019286035
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.00000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001443392	0.1443%	0.006867180	0.000009912	Exempt	0.001443392
400.21 CHILDREN'S INSTIL TUITION FUND	0.002864569	0.2865%	0.006867180	0.000019672	Exempt	0.002864569
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.056622882	5.6623%	0.006867180	0.000388840	Exempt	0.056622882
464.06 CO.SCH.SERV.FD EASTSIDE UNION	0.010847046	1.0847%	0.006867180	0.000074489	Exempt	0.010847046
464.07 DEV CTR HDCPD MINOR EASTSIDE UNION	0.000859676	0.0860%	0.006867180	0.000005904	Exempt	0.000859676
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.099616284	9.9616%	0.006867180	0.000684083	Exempt	0.099616284
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000366045	0.0366%	0.006867180	0.000002514	Exempt	0.000366045
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.048803861	4.8804%	0.006867180	0.000335145	Exempt	0.048803861
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.027660876	2.7661%	0.006867180	0.000189952	Exempt	0.027660876
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005156671
 Total	1.000000000	100.0000%		0.006867180	-0.005156671	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

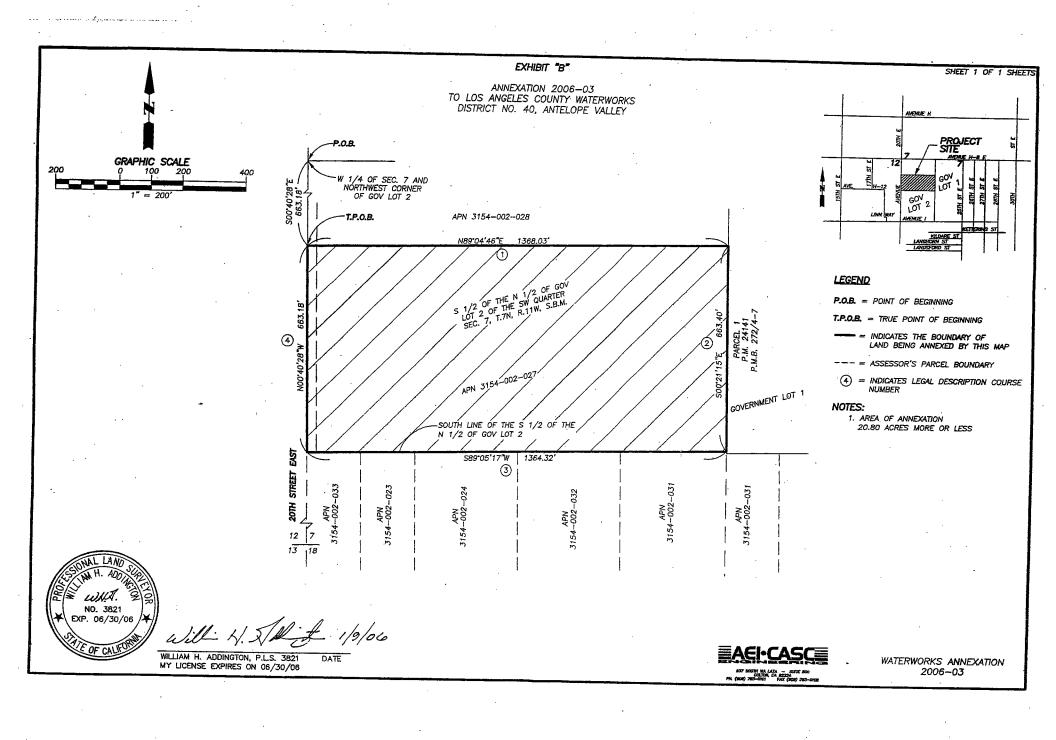
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation40-115 (4-180) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted of by the Board of Supervisors of the County of Los Angeles County Waterworks District No. 40	os Angeles as the governing body of the
	SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles
	By Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR. County Counsel

Deputy

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31	LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30	LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
	CITY-LANCASTER TD#1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
	Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Waterworks District # 40 - ACO FUND

Account No.

51.75 2513

TRA: **Effective Date:**

July 1, 2007

Annexation Number:

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND

0.006867180

Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01	L A COUNTY LIBRARY	0.029860015			0.000205054	-0.000205054	0.029654961
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
	LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492			0.000023166	-0.000023166	0.003350325
53.30	LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD#1	0.065662132			0.000450914	-0.000450914	0.065211218
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
	Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

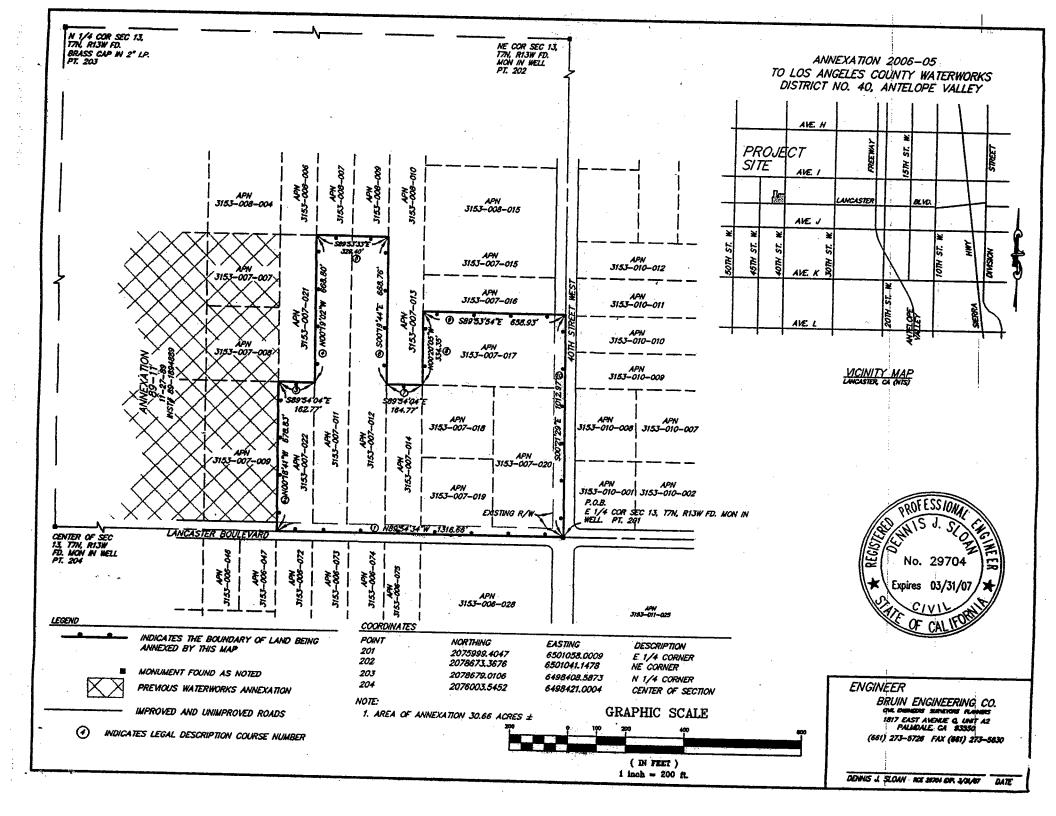
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this	day of Jehrnary 2007, by
------------------------------------	--------------------------

AYES: 2

NOES:

ABSENT: Ø

ABSTAIN: O

Chairperson, Board of Directors Lancaster Cemetery District

ATTEST:

Page 3 of 3

Annexation To:
Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
	LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
	LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
	CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
	ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
7 92 .04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
	Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

THAT FIRST TWO TIMES OF THE MOUNTAINERS

Annexation To:

Waterworks District # 40 - ACO FUND Account No.

TRA:

Effective Date:

Annexation Number:

51.75

2513

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND

0.006867180

July 1, 2007

Based on their 2005-06 Tax Sharing Ratios

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERA	L 0.20832264	8 20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLA	AY 0.00014020	8 0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 LA COUNTY LIBRARY	0.02986001	5 2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.	CO. 0.15991609	3 15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.00538194	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTEL	OPE VALLE 0.00337349	2 0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRIC	T 0.00171718	7 0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR	R CONTR 0.002157896	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONS	SER DIST 0.00115428	2 0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.06566213	2 6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VY,-EAST KERN WAT	ER AGY 0.023401606	6 2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTAT	ION FD 0.062910524	4 6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.13300215	7 13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	2 0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUN	ID 0.003451924	4 0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.07328272	5 7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FDLANCASTER	0.010843803	3 1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEVICTR HDCPD MINOR LANCAS	STER 0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH	SCH. 0.12004436	1 12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VA	ALLEY 0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH	FD. 0.058812067	7 5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY C	OLL. 0.033333133	3 3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.00000000	100.0000%	######################################	0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

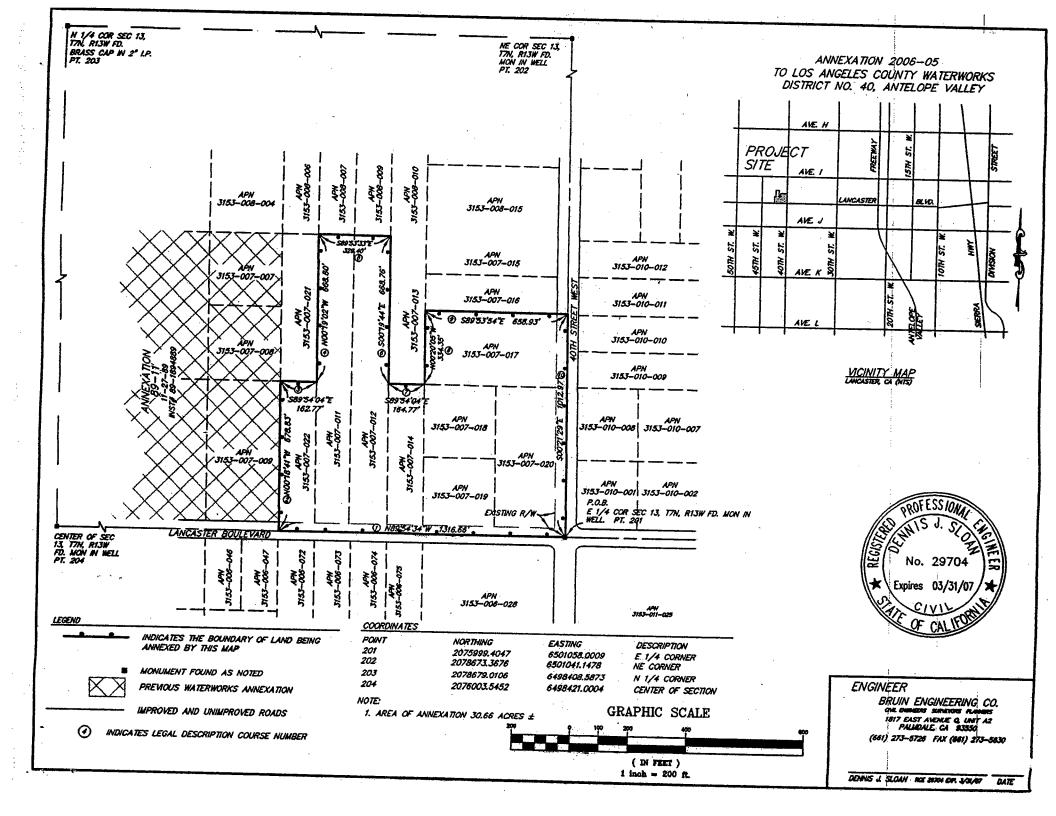
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, the follow	APPROVED, AND ADOPTED this_ing vote:	27th day of	February, 2007, by
AYES:	4		
NOES:	A P		
ABSENT:	Dog 1		

ABSTAIN: 8

Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:

Page 3 of 3

Waterworks District # 40 ANTELOPE VALLEY

40-115(4-180) LAFCO 2006-05

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

047.04

2513

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

0.006732341

July 1, 2007

	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
7.31	LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53.30	LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01	CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400 .15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
529.06	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07	DEVICTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
	Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01 L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0:00000000	0.005381940
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53.30 LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01 CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7. 3283 %	0.006867180	0.000503246	Exempt	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.00000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

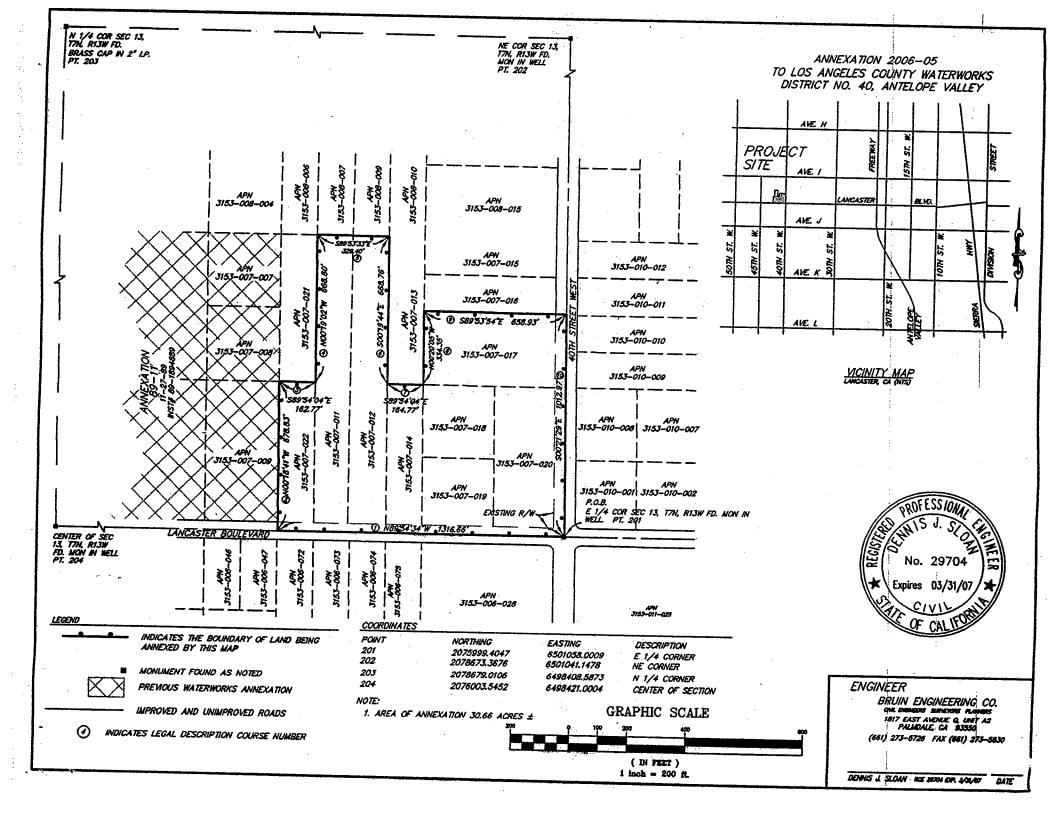
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 28 day of FeB , 2007, by the following vote:
AYES: Richard Compbell, Rathleen Burr, Runs Michael
NOES: —
ABSENT: JAMES DODSON, Steve RORIQUES
ABSTAIN:
Chairperson, Board of Directors Antelope Valley Resource Conservation District

ATTEST:

Page 3 of 3

THE LINE IN THE PER RESOLUTION WORKSHEET

Annexation To:
Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Accent No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000140208		0.006732341			0.000140208
3.01 L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30 CONSOL, FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907		0.159916093
7.31 LACFIRE-FFW	0.005381940	0.5382%	0.006732341		0.000000000	0.005381940
53.30 LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
186.01 CITY-LANCASTER TD#1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10 ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00 EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01 EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
400.15 COUNTY SCHOOL SERVICES	0.001739312			0.000011710	Exempt	0.001739312
400.21 CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
529.01 LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt :	0.073282725
529.06 CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
529.07 DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
717.06 CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
717.07 ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.00000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

131 11 01 110 1 10 1 10 1 10 1 10 1 10	0.000007
and an their 2005 Of Tau Charley Dation	

	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
3.01	L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
	LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
	LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD#1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300 .10	ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
	COUNTY SCHOOL SERVICES	0.001739312			0.000011944	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529.01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529.0 6	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0:010843803
529 .07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076		0.006867180		Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067		0.006867180		Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.00000000	0.003441058
-	Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

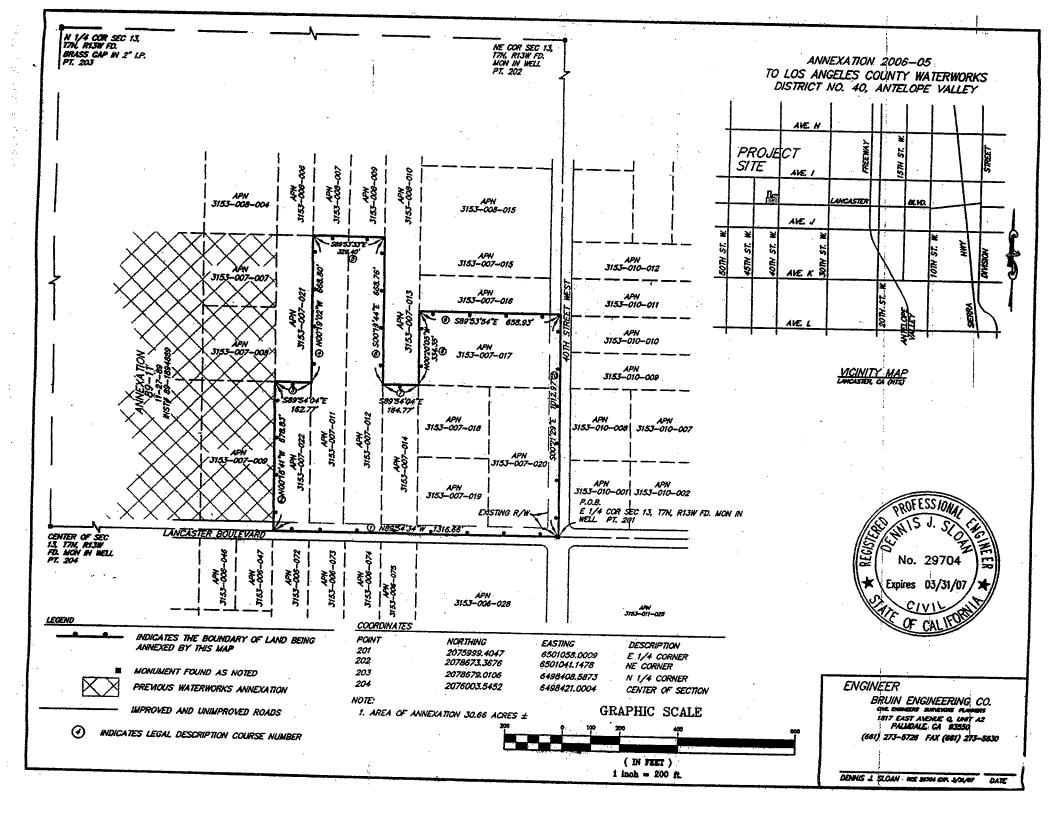
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, and ADOPTED this 27th day of February, 2007, by the following vote:

AYES:

Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES:

None

ABSTAIN:

None

ABSENT:

None

Henry W. Hearns, Mayor

Lancaster, CA

ATTEST:

Gen K. Bryan, CMC

City Clerk

Lancaster, CA

Annexation To:
Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
	LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
	LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
	LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
		0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
	ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
	EDUCATIONAL REV AUGMENTATION FD	0.062910524	7.20,0	0.006732341	0.000423535	Exempt	0.062910524
	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803			0.000073004	Exempt	0.010843803
	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
	Total	1.000000000	100.0000%	***************************************	0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

51.75

2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006867180	0.000000963	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.029860015	2.9860%	0.006867180	0.000205054	-0.000205054	0.029654961
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093	15.9916%	0.006867180	0.001098173	-0.001098173	0.158817921
7.31	LACFIRE-FFW	0.005381940	0.5382%	0.006867180	0.000036959	0.000000000	0.005381940
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492	0.3373%	0.006867180	0.000023166	-0.000023166	0.003350325
53 .30	LANCASTER CEMETERY DISTRICT	0.001717187	0.1717%	0.006867180	0.000011792	-0.000011792	0.001705395
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890	0.2158%	0.006867180	0.000014819	-0.000014819	0.002143071
68 .05	ANTELOPE VY RESOURCE CONSER DIST	0.001154282	0.1154%	0.006867180	0.000007927	-0.000007927	0.001146356
186.01	CITY-LANCASTER TD #1	0.065662132	6.5662%	0.006867180	0.000450914	-0.000450914	0.065211218
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023401606	2.3402%	0.006867180	0.000160703	-0.000160703	0.023240903
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006867180	0.000432018	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006867180	0.000913350	Exempt	0.133002157
400 .15	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006867180	0.000011944	Exempt	0.001739312
400.21	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006867180	0.000023705	Exempt	0.003451924
529 .01	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006867180	0.000503246	Exempt	0.073282725
529 .06	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006867180	0.000074466	Exempt	0.010843803
529.07	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006867180	0.000007220	Exempt	0.001051426
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006867180	0.000824366	Exempt	0.120044361
717.06	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006867180	0.000003029	Exempt	0.000441076
717.07	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006867180	0.000403873	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
	Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

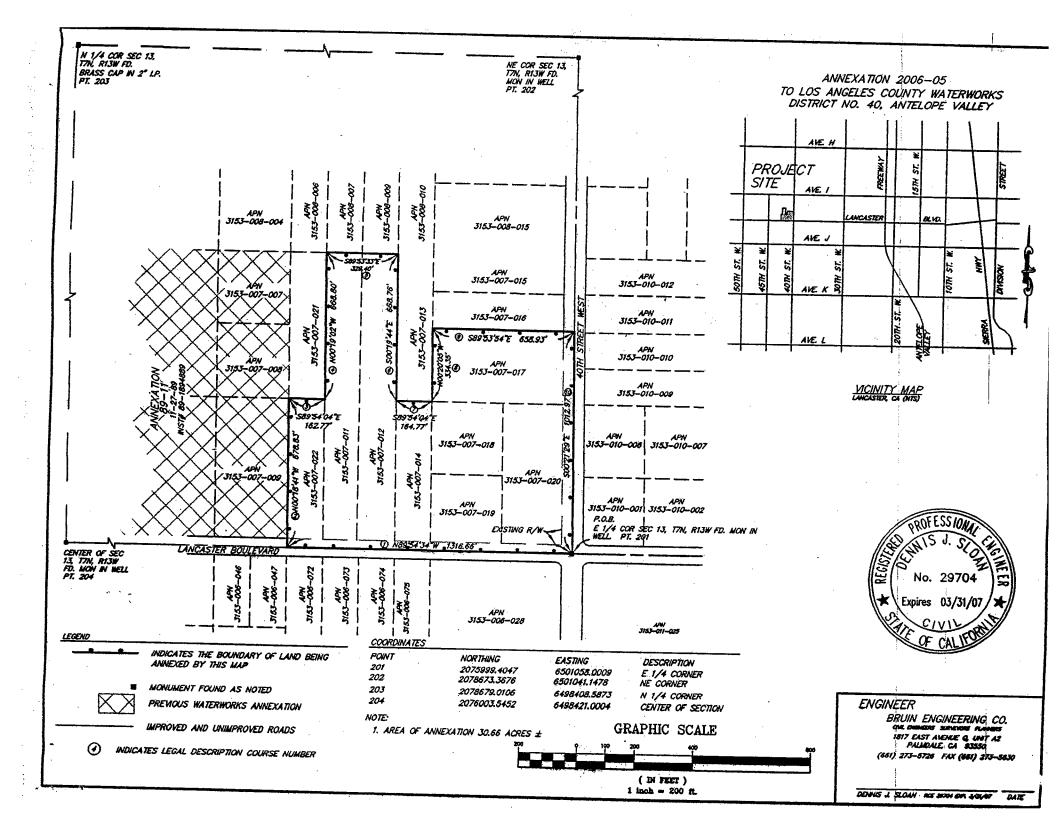
⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.



JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF
THE LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF
THE ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF LANCASTER,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-115 (4-180), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2006-05, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

- 1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Lancaster Cemetery District; Antelope Valley Mosquito & Vector Control District; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-115 (4-180) is approved and accepted.
- 2. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-115 (4-180) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-115 (4-180).
- 4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, Al the following	PPROVED vote:	, AND ADOPTED this	s /3 th	_ day of <i>Febr</i>	<i>(uary</i> , 2007, by
AYES:	5		•		
NOES:	0				
ABSENT:	ス				
ABSTAIN:	0		,		*
		· · · · · · · · · · · · · · · · · · ·		person, Board	Oliver Agency

ATTEST:

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, Antelope Valley Based on their 2005-06 Tax Sharing Ratios

Acent No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.209772082	20.9772%	0.006732341	0.001412257	-0.001449434	0.208322648
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208	0.0140%	0.006732341	0.000000944	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.030062405	3.0062%	0.006732341	0.000202390	-0.000202390	0.029860015
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.161000000	16.1000%	0.006732341	0.001083907	-0.001083907	0.159916093
	LACFIRE-FFW	0.005381940	0.5382%	0.006732341	0.000036233	0.000000000	0.005381940
53 .30	LANCASTER CEMETERY DISTRICT	0.001728826	0.1729%	0.006732341	0.000011639	-0.000011639	0.001717187
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002172516	0.2173%	0.006732341	0.000014626	-0.000014626	0.002157890
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.001162106	0.1162%	0.006732341	0.000007824	-0.000007824	0.001154282
	CITY-LANCASTER TD #1 RP 6	0.066107188	6.6107%	0.006732341	0.000445056	-0.000445056	0.065662132
300.10	ANTELOPE VYEAST KERN WATER AGY	0.023560221	2.3560%	0.006732341	0.000158615	-0.000158615	0.023401606
400.00	EDUCATIONAL REV AUGMENTATION FD	0.062910524	6.2911%	0.006732341	0.000423535	Exempt	0.062910524
400.01	EDUCATIONAL AUG FD IMPOUND	0.133002157	13.3002%	0.006732341	0.000895416	Exempt	0.133002157
	COUNTY SCHOOL SERVICES	0.001739312	0.1739%	0.006732341	0.000011710	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924	0.3452%	0.006732341	0.000023240	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725	7.3283%	0.006732341	0.000493364	Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803	1.0844%	0.006732341	0.000073004	Exempt	0.010843803
	DEV CTR HDCPD MINOR LANCASTER	0.001051426	0.1051%	0.006732341	0.000007079	Exempt	0.001051426
	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361	12.0044%	0.006732341	0.000808180	Exempt	0.120044361
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076	0.0441%	0.006732341	0.000002969	Exempt	0.000441076
	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067	5.8812%	0.006732341	0.000395943	Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006732341	0.000224410	Exempt	0.033333133
047.04	Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.003373492
•	Total	1.000000000	100.0000%		0.006732341	-0.003373492	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

(3)

(4) = (2) * (3)

(5)

(6) = (1) + (5)

Annexation To:

Account No. TRA:

Effective Date:

Annexation Number:

Waterworks District # 40 - ACO FUND

(2) = (1) / Total

51.75 2513

July 1, 2007

40-115(4-180) LAFCO 2006-05

Waterworks District # 40, ACO FUND

0.006867180

(1)

Based on their 2005-06 Tax Sharing Ratios

Acent No.	. Taxing Agency	Current Tax Share	Percent	Proposed Dist Share	Alloc of Dist Share	Allocation Adjustments	New Net Share
	LOS ANGELES COUNTY GENERAL	0.208322648	20.8323%	0.006867180	0.001430589	-0.001468511	0.206854137
	L.A. COUNTY ACCUM CAP OUTLAY	0.000140208			0.000000963	0.000000000	0.000140208
	L A COUNTY LIBRARY	0.029860015			0.000205054	-0.000205054	0.029654961
	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.159916093			0.001098173		0.158817921
	LACFIRE-FFW	0.005381940			0.000036959	0.000000000	0.005381940
	WATERWORKS DIST #40 - ANTELOPE VALLE	0.003373492			0.000023166		0.003350325
	LANCASTER CEMETERY DISTRICT	0.001717187			0.000011792	-0.000011792	0.001705395
	ANTELOPE VLY MOSQ & VECTOR CONTR	0.002157890			0.000014819	-0.000014819	0.002143071
	ANTELOPE VY RESOURCE CONSER DIST	0.001154282			0.000007927	-0.000007927	0.001146356
	CITY-LANCASTER TD#1	0.065662132			0.000450914	-0.000450914	0.065211218
	ANTELOPE VYEAST KERN WATER AGY	0.023401606			0.000160703	-0.000160703	0.023240903
	EDUCATIONAL REV AUGMENTATION FD	0.062910524		0.006867180		Exempt	0.062910524
	EDUCATIONAL AUG FD IMPOUND	0.133002157			0.000913350	Exempt	0.133002157
	COUNTY SCHOOL SERVICES	0.001739312			0.000011944	Exempt	0.001739312
	CHILDREN'S INSTIL TUITION FUND	0.003451924			0.000023705	Exempt	0.003451924
	LANCASTER SCHOOL DISTRICT	0.073282725		0.006867180		Exempt	0.073282725
	CO.SCH.SERV.FD LANCASTER	0.010843803		0.006867180		Exempt	0.010843803
	DEV CTR HDCPD MINOR LANCASTER	0.001051426			0.000007220	Exempt	0.001051426
	ANTELOPE VALLEY UNION HIGH SCH.	0.120044361		0.006867180		Exempt	0.120044361
	CO.SCH.SERV.FD ANTELOPE VALLEY	0.000441076		0.006867180		Exempt	0.000441076
	ANTELOPE VY.UN.HIELEM SCH FD.	0.058812067		0.006867180		Exempt	0.058812067
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.033333133	3.3333%	0.006867180	0.000228905	Exempt	0.033333133
051.75	Waterworks Dist # 40 ACO FUND	0.00000000	0.0000%	0.006867180	0.000000000	0.000000000	0.003441058
	Total	1.000000000	100.0000%		0.006867180	-0.003441058	1.000000000

⁽¹⁾ Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

⁽²⁾ Must total 100%.

⁽³⁾ Weighted average waterworks district share as verified by Auditor.

⁽⁴⁾ Must total share reflected in Column (3).

⁽⁵⁾ Reflects exemption for school entities and County general fund obligation for debt service and FFW.

⁽⁶⁾ Final share distributions to be reflected in tax transfer resolution.

